



NEAR EAST UNIVERSITY
INSTITUTE OF GRADUATE STUDIES
BUSINESS ADMINISTRATION PROGRAM

**THE PRACTICE FOR PERCEPTION OF FACTORS AFFECTING
THE ACCOUNTING PROFESSIONAL'S ENGAGE IN WORK**

GÜZİDE ATAI

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ABSTRACT

THE PRACTICE FOR PERCEPTION OF FACTORS AFFECTING THE ACCOUNTING PROFESSIONAL'S ENGAGE IN WORK

This study aims to investigate the perception of factors that affect the engagement of members of accounting profession to work. Accounting is considered as one of the cornerstones of the economy and therefore determining the factors affecting the productivity of members of accounting profession is an important place. The accountancy profession is considered as a stressful profession that requires intense attention, and in this context, it is of great importance to investigate the problems faced by members of accounting profession and to examine the factors that affect their engagement in the work.

The sample of the study consists of 201 participants, who are members of accounting profession in the TRNC, which is selected with the purposeful sampling method, which is not based on probability. The data used in the research; The socio-demographic information form was obtained through Perceived employability scale, Employment engagement scale, Job stress scale, General self-efficacy scale, Minnesota job satisfaction scale, Accounting education scale and Accounting ethics scale.

The normality test was carried out due to the large sample size.

Scale total scores and sub-scales were evaluated separately through the Shapiro-Wilk goodness of fit test. The differences of members of accounting profession in terms of socio-demographic variables and scales used in the research were made by Mann Whitney U and Kruskal Wallis analysis. Frequency analysis and Chi-Square analysis were used to examine the distribution and significance levels of the participants according to socio-demographic characteristics. Correlation analysis was conducted to examine the relationship between the scales used within the scope of the research.

In this study, it has been determined that the factors affecting the members of accounting profession performance that are related to socio-demographic variables such as gender and having children. It was observed that as job stresses of the participants increased, their job satisfaction and engagement levels decreased. The study also revealed that self-efficacy was effective on perceived employability and engagement. Finally, in the study, the relationship between job stress and job satisfaction was found to be the mediator role of vigor, and that the employees who could not be engaged in the job increased their work stress, and thus, they were the mediator.

In the literature, no enough research can be found on how members of accounting profession perceive their professional roles in TRNC. Therefore, the results obtained from the researches are thought to be beneficial for members of accounting profession to review their perceptions of professional role.

Key Words: Work engagement, Job stress, Job satisfaction, Self-efficacy, Accounting education, Employability, Accounting ethics.

ÖZ

MUHASEBE MESLEK MENSUPLARININ İŞE ANGAJE OLMASINI ETKİLEYEN FAKTÖRLERİN ALGILANIŞINA YÖNELİK BİR UYGULAMA

Bu çalışma muhasebe meslek mensuplarının işe angaje olmalarını etkileyen faktörlerin algılanışını araştırmayı amaçlamaktadır. Muhasebe, ekonominin mihenk taşlarından biri olarak değerlendirilmekte ve dolayısıyla muhasebe meslek mensuplarının verimliliğini etkileyen unsurların saptanması önemli bir yer teşkil etmektedir. Muhasebe mesleği yoğun dikkat gerektiren stresli bir meslek olarak nitelendirilmekte ve bu bağlamda muhasebe meslek mensuplarının karşılaştıkları sorunları araştırmak ve işe angaje olmalarını etkileyen faktörleri incelemek bu alandaki verimliliğin sağlanması için büyük önem taşımaktadır.

Çalışmanın örneklemini olasılığa dayanmayan örnekleme çeşidi olan amaca dönük örnekleme yöntemi ile seçilen KKTC’de muhasebe meslek mensubu 201 katılımcı oluşturmaktadır. Araştırmada kullanılan veriler; Sosyo-demografik bilgi formu, Algılanan istihdam edilebilirlik ölçeği, İşe angaje olma ölçeği, İş stresi ölçeği, Genel öz yeterlilik ölçeği, Minnesota iş doyum ölçeği, Muhasebe eğitim ölçeği ve Muhasebe etiği ölçeği Aracılığıyla elde edilmiştir.

Örnekleme grubunun geniş olmaması nedeniyle normallik testi yapılmıştır. Ölçek toplam puanları ve alt ölçekler ayrı ayrı Shapiro- Wilk uyum iyiliği testi aracılığıyla değerlendirilmiştir. Muhasebe meslek mensuplarının sosyo-demografik değişkenler açısından ve araştırmada kullanılan ölçekler açısından farklılıkları Mann Whitney U ve Kruskal Wallis analizi ile yapılmıştır. Katılımcıların sosyo-demografik özelliklere göre dağılımı ve anlamlılık düzeylerini incelemek amacıyla Frekans analizi ve Ki- Kare analizi kullanılmıştır. Araştırma kapsamında kullanılan ölçeklerin birbirleriyle olan ilişkisini incelemek amacıyla korelasyon analizi yapılmıştır.

Bu çalışmada katılımcıların iş stresleri arttıkça iş tatmini ve işe angaje olma düzeylerinin azaldığı görülmüştür. İşe performans düzeylerini etkileyen cinsiyet ve çocuk sahibi olma durumu gibi sosyo demografik değişkenlerle ilişkili olduğu tespit edilmiştir. Çalışmada ayrıca öz yeterliliğin algılanan

İstihdam edilebilirlik ve işe angaje olma üzerinde etkili olduğu ortaya çıkarılmıştır. Çalışmada son olarak iş stresi ve iş tatmini ilişkisinde işe angaje olma dinçlik boyutunun aracı rol olduğu, işe angaje olamayan çalışanların iş stresinin yükseldiğini işe tatmin olamadığını dolayısıyla angaje olmanın aracı rol olduğu görülmüştür.

Literatürde, muhasebe meslek mensuplarının kendi mesleki rollerini nasıl algıladıklarına yönelik kapsamlı bir araştırmaya rastlanmamaktadır. Dolayısıyla araştırmalardan elde edilen sonuçlar muhasebe meslek mensuplarının kendi mesleki rol algılamalarını gözden geçirmeleri açısından faydalı olacağı düşünülmektedir.

Anahtar Kelimeler: İşe angaje olma, İş stresi, İş tatmini, Özyeterlilik, Muhasebe eğitimi, İstihdam edilebilirlik, Muhasebe etiği

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ABBREVIATIONS

| | |
|-------|---------------------------------------|
| TRNC | : Turkish Republic of Northern Cyprus |
| N | : Number of Participants |
| P | : Significance |
| ss | : Standard deviation |
| sd | : Standard error |
| t | : T value |
| Annex | : Additional scales |

CHAPTER 1

INTRODUCTION

The concept of accounting is considered an ancient science, which is based on a very old history as a very important part of the field of economics (Scorte et al., 2009). When mankind takes action by meeting, maintaining and spending the necessary commodities to sustain its life, the concept of reckoning, which cannot be based on a systematic structure, has emerged although it is not fully clarified. Therefore, it is stated that there is a need for reckoning even in periods when trade is not yet known (Akgün, 2017).

Accounting has undergone quite significant changes from past to present and its importance is defined as an ongoing study and discipline. In other words, accounting is a science and art that records, classifies, summarizes and interprets financial transactions in a meaningful way (Zincirkıran and Tiftik, 2013).

When accounting is considered in terms of basic duties and meaning, recording, sorting, summarizing and interpreting the documents of the events that change the current situation and/or existing resources of the enterprises and that can be handled and explained in monetary terms, to the benefit of the relevant person or institutions. As a result of all these definitions related to accounting, it is seen that the accountant takes the responsibility of communicating all this information to the relevant person and institutions and reveals it in the form of financial summary tables and the importance of the accounting profession, which is one of the regulatory elements of the economy, stands out even more during this period when the deep and permanent effects of Covid-19 in the global world are experienced (Öztürk et al., 2011; Akbaba and Bulut, 2021).

From the emergence of the concept of accounting until today, it is seen that the concept of accounting constantly changes and renews itself according to time and requirement. This change process continues actively and distinctly as time passes and therefore, this change process shows us that the accounting concept has a dynamic structure rather than static (Tunç, 2007).

The accounting profession has been accepted by the vast majority of the society for many years as a profession that calculates the taxes that businesses and/or institutions are obliged to pay. However, people working in the field of accounting convert these obtained data into data that can be used in the decision-making period, while recording the tax and economic activities of the institutions (Altan, 2004). Accordingly, the concept of accounting is a form of thinking whose infrastructure is based on a certain balance (Akışık, 2005).

In the past, members of accounting profession devoted a large part of their time to the routine cycle of the system. This current situation has affected the perception of the accountant profession and accountant profession in general within the organization. Along with the social, social and technological developments recorded all over the world, the accounting profession, which is one of the cornerstones of the economic structure, is also reported to be affected by these changes (Ay boğa, 2003). While the accounting profession is only considered as the art of keeping records and the professional accountant is considered as the person performing this art, the importance of the business information system has increased considerably as a result of the developments in information technology. In this context, members of accounting profession have obtained a very important status as the producer of information and the effective manager of this information in institutions (Kayıhan et al., 2015).

In general terms, the primary goal of all enterprises is to pursue innovation in order to achieve profit-making and in this context to bring the continuity and sustainability of the business to a regular and continuous state. All these renewal efforts mean that businesses are growing and developing day by day

and therefore, this renewal effort leads to a complex structure in the internal layouts of enterprises (Kaygın, 2012).

All this complex cycle makes it difficult for the parties involved in the business to get an idea of the overall condition of the business. The lack of a certain accounting structure, the existence of different accounting practices in particular and in general, has led the parties related to the accounting profession to seek solutions, and as a result of this search, more than one organization has started to develop standards in order to ensure the applicability of the accounting profession with the same methods and techniques.

All these standards have been developed in order to make the accounting profession meaningful, to eliminate double-headedness and to ensure that it has a structure that is acceptable to everyone (Ay and Avşaroğlu, 2010). With the studies carried out in line with these purposes, it can be accepted that the accounting profession has achieved a sufficient level and reputation in terms of applicability even though it cannot be generalized in the international arena as much as mathematics (Akgün, 2012).

In today's world, saving accounting from the confusion caused by different practices arising from the traditions and customs of countries is accepted as the primary duty of accounting standards. Another point that damages the reputation and reliability of the accounting profession is the mistakes and frauds made in the field of accounting. International organizations are constantly working to detect and prevent all these mistakes and frauds (Dalğar and Tekşen, 2014). Effective and useful operation and continuous improvement of enterprises, which are the cornerstones of economic structures, are highly related to the accounting and audit system carried out on a good and organized basis (Hatunoğlu et al., 2012).

Considering that the efficient and effective functioning of the economic and financial order is directly related to the members of the accounting profession, it is seen that this profession is among the occupational groups that are considered important for both the state and businesses. Along with the changes in the economic structure and the developments recorded, the

prominence of audit features as well as financial reporting has caused individuals working in this field to assume important and very difficult responsibilities (Kalaycı and Tek şen, 2006). As a result of these responsibilities attributed to the members of the profession, it is seen that there are professional problems in this field as in other professional groups such as experiencing dilemmas in value judgments, incompatibility with the operating rules and the decision taken. Despite the problems encountered, the member of the profession has to continue his/her activities in accordance with the principles of professional ethics (Ayboğa, 2003:327).

The member of the profession is seen as an individual who has duties and responsibilities towards the community he/she lives in, the state to which he/she is affiliated, his/her colleagues and taxpayers (Tükenmez and Kutay, 2005). These responsibilities are divided into optional responsibility, legal responsibility, ethical responsibility and economic responsibility (Karasioğlu and Altan, 2004; Kırlioğlu, 2003).

Individuals who are aware of all these responsibilities and organize their behaviors in this regard strive to produce impartial and understandable, clear and reliable information independently. While performing all these activities in order to produce information, the individual encounters different problems in his/her working life and expects the relevant parties to offer solutions to these problems. The accounting profession is performed selflessly even in the face of the problems experienced by the members of the profession who truly love this profession (Rinaldi et al., 2020). In this study, it was aimed to provide solutions to the professional problems experienced in this direction by evaluating the factors such as job stress, self-efficacy and job satisfaction that affect the engagement of accountants in the Turkish Republic of Northern Cyprus (TRNC), which are one of the most affected occupational groups and have to work even in curfew, especially during the Pandemic process. Comments were tried to be made in line with the findings obtained according to the survey results.

1.1 Problem Status

Although the concept of engagement in work is not a new concept, it has gained importance in recent years. Problems faced by individuals during their working lives directly affect the level of employee engagement in work (Schauffeli and Baker, 2004). It is stated that it is a stressful profession due to its comprehensive accounting functions, intellectual activity requirement and attentive profession.

There are studies examining the problems faced by the members of accounting profession, but these studies, which are handled from a single point of view, are not sufficient. In this study to be conducted in this context, it is the main problem of this research to be able to understand the problems faced by the members of accounting profession in TRNC in working life in 2020 and to examine the factors affecting their engagement in work and to investigate the sub-dimensions of the reasons to be obtained.

1.2 Research Objective

The main purpose of this research is to analyse the factors such as job satisfaction, self-efficacy, employability, accounting education level and accounting mistakes and frauds along with measuring and evaluating the relationship between job stress and being engaged in work. In the study, it is also aimed to provide benefits in terms of increasing the potential of members of accounting profession and minimizing the problems that arise in line with the information obtained by determining the relationship between demographic variables and independent variables. For the stated purpose, the following hypotheses have been formed:

1. There is a significant relationship between work engagement and work stress.
2. There is a significant relationship between work engagement and self-efficacy
3. There is a significant relationship between job engagement and job satisfaction.
4. There is a significant relationship between job engagement and accounting education level.

5. There is a significant relationship between work engagement and employability.
6. There is a significant relationship between business engagement and accounting mistakes and tricks.
7. Job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and tricks, employability and engagement in work differ in terms of socio-demographic variables.

1.3 Importance of Research

The relationship aimed within the scope of the research is important in terms of making determinations. It is important to measure the relationship between members of accounting profession' work stress and engagement in work and the variables such as employability, self-efficacy, accounting mistakes and frauds that may affect the power and direction of this relationship and the level of accounting education have not been examined separately in previous studies. In this context, the results of this study, which will examine the relationships between all these variables, are of great importance in terms of their contribution to the accounting literature.

1.4 Limitations

1. This research is limited to members of accounting profession in TRNC.
2. This research is limited to the number of participants.
3. This research is limited to the surveys used.
4. This research is limited to the answers given by the persons who answered the survey questions.

1.5 Definitions

Work Stress: Considering the intense working conditions of individuals in today's world, the concept of "stress" is frequently seen in organizations and appears as the concept of "work stress" in organizations with factors such as spending most of the time in the workplace and the existence of environmental stimuli in the organizational environment (Chaulagain and Khadka, 2012).

Work Satisfaction: The happiness of the employees is defined as the positive emotions obtained as a result of evaluating the job and the emotional response of the person to his/her duty (Aziri, 2011).

Engaging in Work: The concept of being engaged in work refers to the high energy and commitment of the individual to the work. Individuals who are engaged in work see their work as meaningful, important and inspiring. Therefore, they are proud of their work and fulfil the requirements of the work with love (Bakker and Schaufeli, 2014).

Employability: It is defined as having the level of knowledge and skills that can be placed in a job where a person can work and the ability to maintain this situation (Camps and Rodríguez, 2011).

Self-efficacy: It is defined as recognizing and protecting one's own activity and capacity in order to achieve the goal. In other words, it is one's own perception of whether one can do something (Zulkosky, 2009).

Accounting Education: Accounting education is very important for the profession to be equipped with accurate and updated information that is constantly changing depending on the development of the economy (Sharon Burnett, 2003). Considering the basic concepts of accounting, the importance of the quality of accounting education can be understood more clearly (Özer et al., 2014).

Accounting Ethics: Accounting ethics is defined as providing services to taxpayers, the public and other accounting practitioners in an ethical attitude shaped within the framework of high standards (Adkins and Radtke, 2004).

CHAPTER 2

THEORETICAL FRAMEWORK AND RELATED RESEARCHES

2.1 Work Stress

2.1.1 Conceptual Stress

Although the origin of the word stress comes from the Latin word "Estrictia" and the old French word "Estrece"; it refers to the meanings of strain, tension and pressure. Laying the foundations of stress, Selye made the first definition of stress as "the non-specific response of the organism to the changes experienced" (Örnek and Aydın, 2011).

Lazarus and Folkman state that stress occurs as a result of the interaction between the person and the environment and evaluate it as an ongoing process involving the ability to perceive, cognition, influence and cope (Park and Sung, 2016). Stress is also defined as a normal, necessary process created by a variety of different harmful factors, a syndrome that the organism perceives as a threat and a sum of the psychological responses of the organism to stimuli and all different adaptations (Koolhaas et al., 2016). At the same time, the concept of stress is expressed as "an adaptive response, responsiveness managed in the face of personal differences arising from any action, situation or event that reveals specific demands for an individual" (Quick and Henderson, 2016).

Stress, which is a physical reaction of the body, is a result of the physiological response of the organism to events and situations. At this point, psychological

and cognitive states become a mediator for the emergence of a physiological response that will create stress (Goldstein and Kopin, 2007).

2.1.2 Signs of stress

With the ability and level of the organism to adapt to the source of stress and stimulus, the individual may be exposed to damage, destruction and damage of various species and different time periods. Emotional, psychological and behavioral problems may arise with the damages caused by stress; in some cases, the problems may reach advanced dimensions and cause emotional, physical and behavioral problems and diseases.

2.1.2.1 Physical signs

Physical stress and symptoms may occur due to the difficulty of hormonal and body responses of the individual exposed to the stimulus in order to adapt to the stimulus. Physical symptoms experienced for less than three months are classified as acute and those lasting more than three months are classified as chronic. Increased blood pressure, digestive problems, excessive sweating, difficulty breathing, fatigue, headache, allergy, heart rhythm disorder, tremors in hands, stuttering and nerve disorders may occur (Korkmaz et al., 2015).

In the organizational environment; In addition to external factors in daily life, various types of stress that can be created by the person with his/her own influence and that contain different levels of stress can affect the work performance, productivity, workplace behaviors, turnover intentions of individuals and may result in occupational accidents, depression and exhaustion.

2.1.2.2 Behavioural signs

Behavioral stress is usually a type of stress that can be observed by the individual's environment and reflected in his/her behaviors due to the source of stress. Smoking and alcohol consumption, communication problems, sleep disorder or insomnia, eating disorders or anorexia may be reflected in stress behaviour with symptoms such as depression. Behavioral stress can also cause the individual to experience adaptation problems and social environment problems (Aydın, 2008).

2.1.2.3 Psychological signs

In psychological stress, mood and psychological change occur in the individual who is stimulated by external factors and exposed to stress. Individuals may also show symptoms such as tension, incompatibility, constant anxiety, unreasonable anxiety, fear, emotional imbalance, feeling of inadequacy and suspicion by negatively affecting their environment with psychological change (Burke, 2000).

2.1.3 Stages of stress

Selye's "general adaptation syndrome", which is closely related to the stress described as a result of the research in 1950, is an integrated syndrome of adaptive reactions and describes the process of stress functioning in the organism;

- Biochemically characterized alarm phase,
- Resistance phase in which reduced biochemical and behavioral stress responses occur and
- The emergence of stress-induced diseases is explained by three stages: the depletion stage (Elahi & Apoorva, 2012).

General Adaptation Syndrome (Kim et al., 2012), consisting of physiological responses and processes, refers to the reactions of the body to the stress that occurs in the organism due to the stress experienced in order to establish balance.

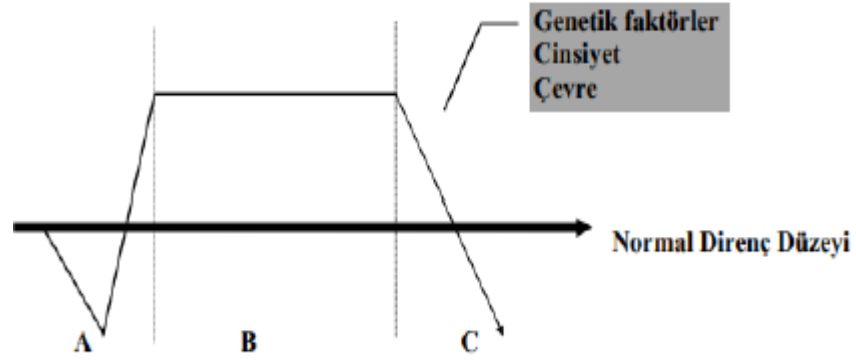


Figure 1. Selye's General Adaptation (Adaptation) Syndrome(GAS)

It is cited completely from 'Stress Physiology' , E. Yurtdakoş, 2001.

<http://www.ctf.edu.tr/stek/pdfs/47/4711.pdf>.

2.1.3.1 Alarm phase

In the Alarm Stage, the first stage of General Adaptation Syndrome; the stimulus is noticed by the organism, with this recognition, a deterioration occurs in the balance of the organism and the organism tries to protect itself in order to restore balance. In order to cope with the physiological and chemical changes that occur in the individual as a result of this protection motive, the organism escapes from the situation or starts to struggle with the situation and gives a "war or flight response". During the alarm phase, the intensity of stress sources and resources increases the stress curve above the normal level of resistance and the behaviour of the individual begins to separate from the normal level of behaviour (Aydın, 2008; Koçer, 2015; Güçlü, 2001).

2.1.3.2 Resistance stage

The organism resists stress and adapts to this phase. At this stage, the organism continues its efforts to adapt to the stimulus; if the individual can adapt, the damages that occur during the alarm phase can be repaired. If the adaptation does not take place, there is a transition to the depletion phase where stress progresses. The harm experienced by the individual has been described by Selye as an adaptation disease and it has been stated that this stage may last as the longest stage of General Adaptation Syndrome (McCarty and Pasak, 2000).

2.1.3.3 Depletion phase

At this stage, the organism continues to be unable to adapt to the stimulus and to be stimulated by the source of stress for a long time, the effect of the source of stress is gradually increasing and the organism cannot react constructively. At this stage, a significant decrease occurs in the energy of the individual against the purpose and stimulus and the stage can often result in fatigue, destruction, physical and mental diseases (Korkmaz et al., 2015).

2.1.4 The concept of work stress

2.1.4.1 Description of work stress

The dynamics of working life, the structure of work, the effect of working life on private life, and the presence of environmental stimuli may cause individuals to feel stress at various intensities. Considering the intense working conditions, the concept of "stress" is frequently seen in organizations and appears as the concept of "work stress" in organizations with factors such as the fact that most of the time of individuals is spent in the workplace and environmental stimuli are intensely present in the organizational environment.

Variable work stress occurs when there is a difference and adaptation problem between the level of knowledge, capabilities and competencies of the employee and the requirements of the role and role he/she assumes in the organization (Oi-ling S, 2000). Work stress, whose existence differs according to the perception levels of employees, is a phenomenon that can arise due to individual stress and creates costs for both the organization and the employee. Job stress is defined as the emergence of deviation in cognitive functioning and physical conditions of the factors related to the job and the pressure element that develops with employee interaction. Work stress is formed by situational resources based on factors such as mental, overwork, physical and environmental relations and communication based on little rest, such as employees' hopes and psychological states (Griffits and Cox, 2010; Millson, 2007).

Job stress, which is also defined as the state of tension experienced by the employee when faced with unusual demands, expectations, limitations and/or

opportunities (Schermerhorn, 2000), is generally seen as negative physiological and psychological responses when the abilities of individuals are exceeded as a result of the failure to match the demanded and expected requirements in organizations (Babatunde, 2013).

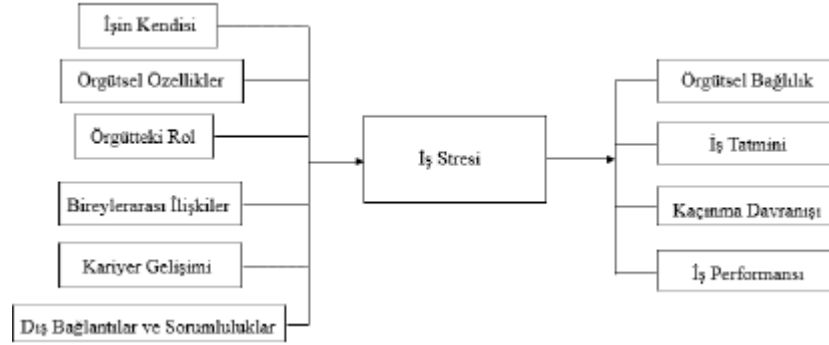


Figure 2. It is cited completely from Work Stress 'Organizational Determinants of Job Stress', D.F Parker, T.A.,Decotiis,1983, Organizational Behaviour and Human Performance, p. 166.'

In 1983, stress creators created by Parker and Decotiis and shown in Figure 2 are divided into six categories. These are; characteristics and conditions of work, organizational structure, climate and conditions associated with information flow, role-related factors, interpersonal relationships, perceived career development, and external connections and responsibilities. The model includes results consisting of two steps as first and second level. The cases at the first level constitute stress. Organizational commitment, job satisfaction, avoidance behaviour and job performance at the second level are affected by stress and other variables and can cause organizational costs (Parker and Decotiis, 1983).

Work stress is a bilateral phenomenon that can be seen as positive or negative as a result of the employee and work and work conditions affecting each other. Different levels of work stress can be seen and results such as low job satisfaction and productivity and high absenteeism rate can be observed in organizations with high levels of work stress (Landrum at al., 2011).

Work stress can cause employees to move away from their duties and responsibilities and change their behaviors; it directly affects organizational

efficiency and employee health. Considering both organizational and employee aspects, factors that cause/may cause work stress should be identified, individual, organizational, role and work-structure-related stress sources should be identified and kept under control. Investigation of the relationship of stress and work stress with the physical and psychological health of the individual, elimination of stress factors, stress management and stress management trainings play an important role for organizations.

2.1.4.2 Sources of work stress

Frequent sources of stress based on different principles in working life can lead to negative consequences both for employees and organizations on an individual and organizational basis. Stressors known as events, situations or elements of change encountered in working life or private life (Coetzee and Villiers, 2010), which eliminate the ability to adapt depending on the situation and change the balance level of the individual, may arise from organizational, work-related, role-related and individual sources.

The factors that create work stress are as follows;

- Task-related stress,
- Role-related stress,
- Stress caused by the behaviour environment,
- Stress caused by physical environment and conditions,
- Stress caused by the social environment,
- It is grouped under six headings as stress caused by individual characteristics (Jalagat, 2017).

2.1.4.2.1 Organizational resources

Organizational sources of stress are sources of stress that arise from organizational culture, work itself, work structure, organizational policies, the organization itself, management style and such work and work environment and affect employees at the individual level.

Luthans (1992) argued that as organizations begin to grow and become more complex, the sources of stress that affect employees will increase in parallel.

Reasons such as increased competition in most industries, difficult working conditions, increased education levels and competencies expected from individuals, easy access to many markets as a result of globalization and being able to adapt to change lead to an increase in uncertainty in industries and markets, which paves the way for sources that create stress for both employees and organizations. Sources that create organizational stress have been examined under various headings by different researchers.

Luthans (1992) describes the stressful elements in organizations as follows:

- Organizational policies,
- Structural characteristics of the organization,
- Organizational processes and
- Physical conditions.

Chetty (2015) examined the sources of organizational stress as follows:

- Role clarity,
- Positive relationships,
- Occupational safety,
- Career opportunities,
- Work autonomy.

Sulsky and Smith (2005) are grouped under two basic headings as their sources of job stress at the micro and macro levels. Role conflict, role uncertainty, tasks related to the job role - stressors caused by expectations; organizational policies, intra-organizational conflicts, strategies, sound (noise), temperature, interpersonal interaction and environmental stressors are handled on a microbasis.

Since researchers examine organizational sources of stress under many different headings, it will be healthier to address organizational sources of stress under different factors associated with the concept of "organization".

Organizational Structure

Institutions are open systems that interact with the external environment and should adopt the organizational structure model that will adapt to changing environmental conditions in order to minimize the effects of organizational stress sources on an individual and organizational basis. In this context, central and decentralized organizational structures play an important role. Strict norms and policies in organizations dominated by a centralist structure and an excessively bureaucratic structure cause individuals to experience a high level of stress and not to have initiative (Raitano and Kleiner, 2005).

As the organizational structure becomes centralized, employees may experience a higher level of stress due to having less autonomy in performing their duties, strict norms and control mechanism in senior management. The extent to which the roles in organizations are standardized and the content of the work is directed according to the rules and regulations also play an important role in the organizational structure (Babatunde, 2013).

Perception of a strict organizational climate within the organization will create a source of stress for employees and decrease their job performance and productivity (Rothmann, 2014).

Organization Policies and Strategies

Factors such as the evaluation system of the organization, wage policy, uncertain transactions, participation mechanism in decisions, business design techniques, growth or downsizing policies, and whether the enterprise has a proactive structure are effective in the formation of work stress arising from organizational policies and strategies (Aydın, 2008).

Job evaluation and performance evaluation systems established in the organization should be made in accordance with the structure of the work and the individual fairly and in accordance with the procedures. For example, an unfair performance evaluation system will lead to uncertainty in individuals and this will result in stress. It should be shared with the employees in a transparent manner according to which criteria the work valuations are created and the importance and difficulty levels of the works are determined. Individuals will be

able to determine the appropriate steps in the organization without feeling uncertainty. Similarly, the wage policies implemented by the organization should be fair and balanced and have a structure appropriate to performance. Wage policies and strategies should be created in accordance with the expectations, performance and jobs of employees; problems such as wage inequalities and job insecurity should be eliminated as stressors.

The ability of the enterprise to behave in accordance with market and environmental conditions, to interact clearly with the market, to have policies that can predict the problems that may occur, to respond with strategies appropriate to changing conditions will eliminate the potential uncertainty factor and the stressors that may indirectly affect individuals.

Working Conditions

A workplace is open to different stress factors in many ways. Factors such as the physical space where the workplace is located, temperature, noise, lighting and light, space design, presence of an ergonomic working area, physical possibilities that may cause occupational accidents can affect employees and cause stress and affect the physical or psychological health status of individuals. The existence of inappropriate and uncomfortable and unsafe conditions to perform the work can affect the production quality by reducing the productivity of the employees.

Organizational Processes

Factors such as inadequate and incomplete information flow between employees or subordinates in enterprises, the existence of an unfair control mechanism, the existence of goals that are not clearly determined or that conflict between units or between the works performed, the existence of an incorrect performance evaluation system, a weak, closed or hierarchical communication policy can lead to insecurity, physical and psychological stress on individuals (Aydın, 2008).

Creating a clear, accurate and complete information and communication environment for employees within organizational processes, increasing the participation of subordinates in decisions, implementing an equitable policy in

all processes and evaluation stages, and fully transferring the purpose, goal, mission and vision of the enterprise to all employees are important in reducing the impact of stressors.

Transport

One of the factors causing stress in individuals is the distance and transportation problems between the workplace and the place of residence. The fact that working hours are the same in enterprises except for small differences causes problems such as traffic density. Individuals depart early in order to be able to catch up with their working hours, especially if the distance between home and work is high. This obstacle may pave the way for individuals to feel more exhausted both physically and psychologically, to become more sleepless and to feel stress.

Interpersonal and Communication

The emotions, thoughts, behaviors and communication styles of individuals are important factors for the organization, which is a social entity consisting of a community of employees. In this social environment where there is a "human" factor in the building block; formal and informal relations, trust environment, team or group work, organizational support, conflicts experienced, subordinate-superior relationships are the stressors that primarily affect the performance of individuals and then the total performance of the organization. It plays an active role in the formation of an organizational climate where stress is perceived intensely with the presence of adverse conditions.

While the presence of mutual interaction directly affects the total performance of individuals and indirectly the organization, the lack or limitation of interaction and communication creates stressors. Stress arising from teamwork and interpersonal relationships affects physical and psychological health by experiencing interpersonal conflicts (Coetzee and de Villiers, 2010; Cruz and Pil, 2011).

The presence of nepotism in the organization, possible differences of opinion, and the absence of an open, systematic and healthy communication system

can be considered as stress factors. At the same time, mobbing (psychological harassment), which is known as intimidation behaviour and psychological attack applied within a certain period of time and systematically, can cause stress both on an individual and organizational basis in terms of interpersonal relations.

Organizational Position

Position and advancement opportunities of the individual can affect individuals physically, psychologically and behaviourally as stress factors. Concerns and concerns about fulfilling the requirements of the current position, making decisions, acquiring new skills, establishing new relationships, and career planning can cause stress.

Rising status is a factor that creates bilateral stress in terms of whether the promoter can adapt to his/her work requirements and competencies; and in terms of the individual who does not have the opportunity to be promoted, it is a factor that creates bilateral stress in terms of being discouraged and wronged (Aydın, 2008).

The uncertainty of career maps and paths of individuals or blocking the careers of individuals with a glass wall are serious stressors and the individual may experience health problems at a later stage by feeling stress due to the socio-economic problems that may arise (Gümüştekin and Öztemiz, 2005).

2.1.4.2.2. Personal resources

Researchers studying stress have stated that individual differences generally play a role on work stress and some factors prevent the effects of work stressors (Ganster, 2008). Although the level of adaptability of individuals to the organizational environment and conditions they are in is an important factor on stress formation, perception of stress also depends on the individual characteristics and defense mechanisms of individuals. Therefore, the sources of individual stress that can be observed in the organizational environment may vary and the effect of many factors on the formation of stressors can be mentioned. Individuals' personalities, genders, ages, family structures /

environment, the environment they live in and education levels can be stressors.

Personality and Personality Characteristics

Personality is a set of characteristics that permanently explain the emotional, behavioral, cognitive and motivational styles of individuals through open or closed dimensional psychological mechanisms and make sense of their behaviors in various situations (Mount et al., 2005; Funder, 2001). Individuals' perception levels of events, their reactions to variable situations and their behaviors in their private lives and then in the organizational environment vary. This situation, which arises from the differences of individuals, may bring people closer to or away from stress; it may be a source for the individual to perceive a situation that may be encountered in business life as a stressor while not perceiving the other.

Various personality traits were defined by different authors and personality types were put forward. However, in their study on the behavioral characteristics they observed in cardiovascular patients, two American doctors identified the types A and B, which are two personality types, together with the characteristics of these types (Vollrath and Torgersen, 2000).

Individuals who exhibit type A personality traits are individuals who have the drive to achieve, perceive ordinary events as stressors, are competitive and business-oriented, act quickly, impatient, have the desire to do several jobs at the same time (Burger, 2006; Luthans, 1995) and are more prone to stress. According to the studies conducted, as the type A personality traits seen in individuals increase, stress symptoms and tendency to stress also increase (Vollrath, 2001). Persons with type B personality traits are more relaxed, patient, balanced, have higher emotional intelligence, are successful in stress management and are not in a hurry (Burger, 2006; Korkmaz et al., 2015).

Age and Gender

Age is one of the factors that can cause stress in the organizational environment (Swaminath and Rajkumar, 2013). Menopause and androposis periods observed in later ages with the effect of hormonal changes affect

physical and psychological balance; they constitute a stressor effect (Ekinci and Ekici, 2003). There is an increase in the stress levels experienced by individuals in the middle age and old age periods attributed to the occurrence of physical regression; having difficulty in adapting to the work tempo of the young population who started working in the organization and having to cope with the difficulties of the intense work tempo are stressors for individuals. In addition, stress may arise in young individuals due to work-related concerns, lack of information and experience. It has also been observed that burnout and stress are more common in young individuals and there is a negative relationship between time spent in the profession or business life and burnout level and stress (Johnson et al., 2013).

Gender of individuals also creates a stressful effect. Studies examining the relationship between stress and gender reveal that there is a relationship between gender variable and work stress and that female employees experience higher levels of work stress and negative stress effects than male employees for different reasons. Working mothers experience work-family conflict and dual role stress occurring in working mothers (Lian and Tam, 2014 ; Oman and King, 2000; Klassen and Chiu, 2010). Female employees also face different sources of stress in business life such as gender discrimination, harassment, family responsibilities and role conflict (Ekinci and Ekici, 2003).

Since women play a more active role in working life, increasing responsibilities, efforts to balance their work and private lives, career barriers they may encounter in working life and encountering situations such as gender discrimination, role conflict and exhaustion due to their roles in private life may cause work-related stress in women. In addition, female employees in male-dominated work environments work under constant stress with a sense of competition (Güney, 2000).

Greenglass and Burke (2003) suggest that women's experiencing more work stress may be due to gender differences in non-work areas due to the high total workload and conflict between work-family roles. Klassen and Chiu concluded in their study conducted in 2010 on the factors affecting teachers' self-efficacy and job satisfaction that there was a relationship between work

stress and gender, and that female teachers experienced more stress than male teachers, and when examined in terms of workload, female teachers were under more stress.

Lifestyle and Family

The person who tries to balance family, social environment and business life affects and is affected by these areas. The individual, who cannot remain insensitive to the external environment in which he/she is in, may encounter cognitive, psychological and behavioral stressors with the effect of different people and situations in the social environment and conditions in which he/she is in. With the effect of the family or the environment they live in, their lifestyles can affect individuals positively or negatively; sometimes negative lifestyles and environmental conditions can threaten their health by comparing individuals with problems with negative stimulating effects such as alcohol, smoking, harmful substance use, unhealthy life.

The family factor, which has supportive effects in managing stress, can in some cases become a stressor due to reasons such as the roles and roles of the individual in both the social environment and the family and the business environment, communication and health problems experienced between family members, deaths or financial problems. Changes and problems faced by individuals in their family lives will be reflected not only in their private lives but also in their business lives and will become a source of stress for the formation of work stress, which will also affect work-private life balances. This is an example of the theory of overflow in terms of areas affecting each other.

2.1.4.2.3 Role-related resources

There are many stressors in the working environment due to the roles that the individual has with his/her status. Individuals' perception of the working environment as stressful is related to their roles; one of the sources related to the role is role stress and consists of two main components: role conflict and role uncertainty (Fisher, 2001; Lumpkin, 2008).

Role Conflict

Role conflict describes situations in which the role is assessed against a set of standards or conditions that affect the role performance of compliance/non-compliance or coherence/contrast (Mohr & Puck, 2007). Factors such as the fact that the individual performs more than one role in the organization and adopts one of the roles he/she assumes more than the others; that the job and performance expectations do not match the performance of the individual; that the roles and personality traits of the individual conflict; that the individual experiences internal conflict cause a role conflict (Gümüştekin and Öztemiz, 2005; Tuten and Neidermeyer, 2004; Özkalp and Kirel, 2016). Role conflict can be seen in four ways: individual-role conflict, intersender conflict, intrasender conflict and overload of roles (Jayashree, 2010).

Studies indicate that there is a positive relationship between role conflict and work stress level (Fogarty, 2000; Siegall, 2000). The fact that organizational values, job requirements and individual values do not comply also creates a role conflict and the role conflict seen in individuals can result in low job satisfaction and high tension (Travers and Cooper, 1996).

Role Uncertainty

Role uncertainty is defined as a stressful situation caused by confusion about the duties and responsibilities expected of employees (Rod et al., 2008). Role uncertainty arises with the lack of information or communication required for the employee to perform the expected performance in his/her duties in the organization, clear and unclear goals, unclear expectations and responsibilities and unclear powers. Role uncertainty, which also arises with the effect of unclear and incomplete job descriptions, creates uncertainty about what key jobs are in terms of the organization and causes anxiety and stress on employees. Role uncertainty can have consequences such as tension, anxiety, willingness to quit, lack of self-confidence, depression and low job motivation (Aydın, 2008; Korkmaz et al., 2015; Tutar, 2010).

Bacharach et al. investigated the organizational characteristics associated with stress in their study with two thousand teachers in 1986 and concluded that role uncertainty is an important source of stress.

2.1.4.2.4 Work-related resources

Sources of stress that cause work stress consist of excessive workload, role conflict and other business conditions; in addition, time pressure, working environment, job monotony, wage, career problems, performance evaluation process and criteria can be considered as sources of work-related stress (Moore and Cooper, 1996).

Excessive workload

The amount of work that employees need to do within a certain period of time, the workload, which means the whole of the pressures affecting the employee's performance and reactions, is an organizational variable for employees and has significant effects on both individual and organizational productivity (Karacaoğlu and Çetin, 2015). If the requirements of the work exceed the employee's abilities or skill level, the fact that the individual has to do many jobs is an important factor in the sources of work-related stress and causes the psychological and physical health of the employees to deteriorate (Nirel et al., 2008).

Situations such as having a large number of tasks on the individual, insufficient time for the fulfillment of work and tasks and unrealistic periods, and the fact that the jobs and tasks assigned to the individual are more than the competence, skills and abilities of the employee cause the individuals to experience stress due to their physical and psychological wear.

Time Pressure

Among the work-related resources that create work stress, the way the concept of time is used in the organization has an important place. Situations such as the rush to perform the tasks and works planned to be performed on time, the need to work at an intense pace in the organization, the necessity of performing tasks and works within certain scheduled times, the periods of work

that do not coincide with the work and are not given in a realistic way may create exhaustion, wear, physical and psychological stress factors in individuals.

In addition to all these time pressures, factors such as the workflow depending on the production structure of the organization and the fact that individuals work overtime in order to complete their work on time can also create stress in individuals.

Working Environment

An organization can be described as both a space with physical boundaries and a living social being with interpersonal relations, and the working environment of the organization consists of both the physical environment conditions of that organization and the interactions of individuals with each other.

Ross and Altmair (1994) stated that physical environmental factors that cause stress in organizations are light, noise-noise, temperature, vibration and movements, polluted air and ergonomic factors. In addition to this, technical regulation and technical limitations in the organization can also be considered as stressful factors.

Creating a noise-free environment and establishing a working order that is not overcrowded are important factors for organizations in order to ensure that the working environment is bright enough, at a normal temperature, frequently ventilated, does not affect communication and efficiency. In addition, non-ergonomic working conditions can become a stressor by causing physical and mental fatigue in employees (Aydın, 2008).

Physical safety conditions of the working environment as well as the physical working environment are important factors. Hazards that employees may encounter in the work environment, work accidents, unsafe physical conditions cause anxiety and tension in individuals.

Apart from the physical environment, another factor that constitutes the working environment is the work environment arising from interpersonal

relationships. The interaction and communication of employees with each other and their behaviors can cause stress on individuals. As it exists in Hawthorne Research results, social groups have an important place in organizations. Various disturbances that may occur in the work environment can be stressful.

Monotony of the Work

It is also a stress factor that employees have excessive workloads as well as low workloads and that these jobs become uniform. Narrow job descriptions, insufficient authority and responsibility of the individual for the job, specialization on a single subject, the existence of jobs requiring low level of skill and competence can create monotony; work alienation can result in inefficiency and stress. A monotonous job has psychological and behavioral effects on employees such as pessimism, distress, tension, indifference, passive resistance, anger and aggression (Eren, 2001).

Wage

Wage is a factor that enables the employee to secure his/her life and trust in the organization as a result of his/her labor. Lack of wage structure in the organization, wage inadequacy, and injustice in wage distribution will both shake the employees' feelings of trust in the organization and lead to a decrease in their productivity and performance and cause them to exhibit quitting behaviour. In case of wage shortage, the individual may experience difficulty in maintaining his/her life and may be under stress with feelings of anxiety and anxiety. They state that money is determinant and that it is a powerful stressor and causes psychological health problems by increasing insecurity and uncertainty in individuals (Yamuç and Türker, 2015).

Career Troubles

Working life is often an important stressor for employees. Individuals' desire to step up their career steps, their own competencies, being in positions where they can use their knowledge and skills and their desire to take responsibility are factors that cause them to feel stress. If the requirements of the work are lower than the capacity of the individual, it causes the individual not to develop

himself/herself. On the contrary, if the requirements of the job are higher than the capacity of the individual, a stressful effect may occur due to the acquisition of new skills and adaptation problems.

Factors such as lack of opportunity for promotion or attitudes in the promotion process, perception that promotions are made subjectively, inadequate and rapid assignment, pausing ambition and motivation to succeed can lead to stress on employees (Palmer and Hyman, 1993). In addition, career development opportunities in the organization, general job satisfaction and job security (individuals experiencing a lack of duty or job or fear of being fired) can also affect the psychological and physical health of employees by affecting their job motivation (Bickford, 2005).

The new responsibilities that come with a new career step cause the perception of duty and responsibility for work to be felt more than usual and are another reason that creates a stress factor. Giving responsibilities above the employee's capacity may cause the employee to feel inadequate, develop a negative sense of work, feel tension towards the work, and cause negativities such as poor performance, inefficiency and absenteeism.

Glass ceiling syndrome, which prevents working women from having a senior management position and is known as invisible obstacles, is a separate stress factor by creating anxiety, hopeless attitude towards career, reluctance and tension on female employees (Wirth, 2001).

Performance Review Process and Criteria

Concerns about not performing performance evaluation with objective criteria, non-standard evaluation criteria (Palmer and Hyman, 1993) can lead to stress by creating uncertainty and anxiety on employees. The existence of a fair performance evaluation system and appropriate objective and realistic evaluation criteria within the organization is quite important in terms of employees' perceptions.

Situations such as evaluating both the performance and competence of employees (Aydin, 2008), giving unrealistic goals and expecting these goals to be achieved can cause general pressure on employees; at the same time,

intense anxiety and tension and physical and psychological disturbances may occur during performance evaluation periods.

Performance evaluations conducted in an organizational culture with unfair, emotional discrimination and nepotism behaviors will damage employees' perceptions of organizational justice and affect their productivity and may result in poor performance.

2.1.5 Consequences of job stress

Work stress makes it difficult for the employee to react normally and adversely affects the health of individuals with various symptoms by causing abnormal reactions in the organism both physically and psychologically and behaviourally. Since the reactions to stress affect both the individual and his/her environment in private and business life indirectly, they constitute an important field of investigation not only within the scope of the individual but also within the scope of the organization.

The results of work stress are essentially addressed within the scope of individual and organizational results.

2.1.5.1 Personal results

Individual consequences of work stress make it difficult for the employee to adapt to stimuli and pave the way for physiological, psychological and behavioral health problems.

Physiological Results

While stress has psychological consequences in the early stages, it also begins to manifest itself in cases where the problem cannot be solved, neglected, and the necessary importance is not given, and with physical results in the long term. For more than a century, individual responses to stressors encountered in the workplace have been examined. Although the word stress is remembered with its harmful aspect, it can be useful from time to time. Useful stress was terminologically first used by Selye(1987) (Le Fevre et al., 2003). In this case, useful stress can be defined as the physical and psychological response of stressful events that develops with healthy,

positive, constructive results (Hargrove et al., 2015). While beneficial stress results in positive psychological and behavioral effects, harmful stress manifests itself with deterioration of physical health and diseases (Nelson and Simmons, 2011). As a result of the study conducted by Drafke and Kossen in 1998, harmful stress physiological indicators were defined as sleep problems, respiratory tract diseases, skin diseases, stomach problems such as ulcers, head and neck pain, intestinal spasm and back pain, while the indicators of useful stress were perceived job satisfaction, positive attitude, volunteering to listen to someone else, empathy feeling, smiling state, application of information, being tolerant and creative (Dinçyürek, 2006).

Memory loss as a result of stress, concentration and carelessness results in physical health problems such as indigestion, blood pressure diseases, headache, migraine, heart problems, ulcer, various types of cancer, allergies, colds and colds (Peltzer et al., 2009), tendency to use drugs, alcohol and cigarettes, muscle aches (Schermerhorn, 1989).

Many researchers suggest that the interaction of the mind and body with health and disease is increasing, and that stress affects psychology and then the body, causing the foundation and development of many diseases, often heart attacks (Peltzer et al., 2009).

Psychological Results

The psychological consequences of stress consist of the whole of psychological changes that occur as a result of the individual's inability to adapt to stimulating stressors. The individual may experience many consequences such as pressure, tension, incompatibility, anxiety, anxiety, depression, burnout, interpersonal conflict, insomnia, concentration disorder, anxiety, feeling inadequate, inappropriate panic, frustration (Aydın, 2008; Erdoğan et al., 2009), emotional imbalance (neuroticism).

In the researches conducted, it was concluded that the onset of depression was faster in individuals under stress and with high stress levels, and that 24% of cancer patients had major depression. However, studies have shown that anxiety develops before depression and patients are likely to experience major

depression after anxiety (Schneiderman et al., 2005). One of the most common psychological consequences of stress is insomnia and on the contrary, it can also occur in the form of medical disorders such as excessive sleep (Mesquita and Reima, 2010).

Behavioural Results

Changes in the individual's body against stimuli affect the individual, their behaviors and health directly or indirectly, first psychologically, then behaviourally and physiologically. The individual may exhibit behavioral reactions such as smoking, substance abuse, sleep problems, eating disorders, speech difficulties and tendency to violence in response to changes in him (Schneiderman et al., 2005; Aydın, 2008; Erdoğan et al., 2009).

Individuals who feel intense stress with the delusion that smoking, alcohol and substance abuse reduce stress tend to resort to these methods in order to reduce their tension and get rid of stress (Villa, 2018). The use of these methods may cause individuals to experience health problems such as heart attack, premature death, lung cancer, bronchitis and pneumonia by reducing their biological energy levels and reducing their immune systems (Aydın, 2008). Excessive food consumption or, conversely, decreased appetite as a result of individuals' inability to adapt to the stimuli they encounter are also the effects of stress and this behavioral response also has negative effects on physical health (Dallman, 2010).

All psychological, behavioral and physiological responses shown as a result of stress in the individual are in a cycle that affects each other. Psychological changes of the individual may affect their behaviors, changes in behaviors affect their physical health; on the contrary, deterioration of the physical health of the individual may affect their psychological and behavioral responses. For this reason, it would be more accurate to evaluate the results caused by stress as a whole rather than thinking separately and independently from each other (Farley and Patsalides, 2001).

2.1.5.2 Organizational results

Organizational stress affects the physiological and mental state of employees and changes the normal functioning of their reactions (Aydın, 2004). Organizational stress is an individual-centered structure that results in the influence of organizational climate, organizational culture and organizational environment through individuals. Continuous and excessive stress of managers and/or employees can cause poor production, increased mistakes in processes, performance problems in employees and managers, and job dissatisfaction. Deteriorations in business processes such as production being revealed in a smaller number than determined, production quality deterioration, incorrect production, and disruptions in the decision mechanism cause poor performance that creates costs for the organization and this situation arises as a result of employees perceiving the organizational environment as stressful (Akgündüz, 2006).

According to the relationship between stress and performance, stress up to a certain level has a positive effect on performance, and it is stated that increasing the stress level above a certain point can have a negative effect on performance and cause a decrease in organizational commitment and efficiency (Hunter and Thatcher, 2007 ; Gümüştekin and Öztemiz, 2005).

Work alienation, which is one of the organizational consequences that create stress on employees, is stated as "employees behave indifferently and indifferently towards organizational goals, principles and norms, colleagues, themselves and different organizational and environmental consequences" (Pelit and Türkmen, 2009).

Organizational stress can also be caused by employees wanting to go to work late and increasing absenteeism rates. Absenteeism causes prolonged business processes, reduced productivity and various costs in terms of organization. Points such as transportation conditions of employees and workplace-home distance, work itself, job monotony, working environment and working hours, excessive workload or low workload may have an impact on absenteeism. As a result, turnover intention may arise (İştar, 2012).

Reasons such as the fact that employees work under stress, the work is in a monotonous structure, long working hours, intense work tempo constitute indirect and direct costs for both individuals and organizations by preparing the basis for the occurrence of occupational accidents. The results of the studies reveal that there is a strong relationship between occupational accidents and stress and that the majority of occupational accidents are due to individual and organizational inadequacy in stress management (Yılmaz and Ekici, 2003).

2.2 Job Satisfaction

2.2.1 Description of job satisfaction

In today's world, people spend a large part of their daily lives in their working areas. Therefore, it is inevitable that individuals develop various perceptions and attitudes towards the work they do. The general attitude of individuals towards the professions they perform and the organization they are involved in, the general mood they gain as a result of their experience constitute the basis of the concept of job satisfaction. Job satisfaction has been used simultaneously with many different concepts due to its wide scope and has been defined in different ways by different people and opinions.

In general, it is possible to define job satisfaction as the satisfaction of employees with their jobs (Aziri, 2011). Job satisfaction explained by satisfaction appears as an attitude or emotions developed positively. In contrast, negative attitudes and feelings developed by the person towards his/her job are defined as job dissatisfaction (Reisel, 2010). People who spend important hours of their days at work acquire different feelings, experiences and thoughts about their work and work environments. The effect of these feelings and experiences on the satisfaction they get from life is undeniable.

Locke stated job satisfaction as "the relationship function of the emotion felt between the expectations of the employee about his/her job and what his/her work makes him/her feel" (Oshagbemi, 2003). In this case, if there is a concordance between the expectations of the individual and what the individual obtains as a result of his/her job, job satisfaction is mentioned, otherwise job dissatisfaction is mentioned. In other words, job satisfaction is a situation related to the emotions generated by meeting the expectations of the

individual. How people perceive their jobs and how they attribute values to their jobs are also important factors in determining job satisfaction. In addition to determining the satisfaction level of the individual who has certain expectations, it is also important in terms of influencing and determining the productivity of the employees at work.

In short, job satisfaction is related to the extent to which the individual's wishes, expectations and needs related to work are met. In a similar definition, job satisfaction is an emotional reaction that occurs as a result of the comparison of the experience that individuals develop against their jobs and the experience that is expected to exist (Judge and Ilies, 2004). As seen in both definitions, job satisfaction is an emotional response that emerges over expectations.

In another study, the concept of job satisfaction is stated as a peaceful and relaxing feeling that the job tries to obtain from the business environment, that is, the job itself, the superiors and the business team. Job satisfaction is related to the relationship of the individual with social life in the work environment as well as to the individual's own values and expectations. Doing his/her job lovingly and participating in decisions are examples of the individual and social sides to which job satisfaction depends. In other words, job satisfaction depends on both individual and social factors (Yıldırım, 2007).

There are also definitions in the literature based on job satisfaction as an attitude. Accordingly, job satisfaction is the attitude of the individual towards his/her job. According to Miner, who made a similar statement, job satisfaction generally corresponds to the individual's job attitude. In other words, job satisfaction is generally defined as an emotion and attitude (Miner and Downson, 2010).

In addition to these, the general characteristics of job satisfaction have been mentioned in the literature. According to Wagner, job satisfaction, which is defined as what the individual consciously or unconsciously expects to obtain from his/her job, depends on the importance of the values obtained from business life. In other words, the higher the priority of the satisfied values in the individual, the greater the feeling of satisfaction that will arise (Wagner and Hallenbeck, 2010).

The alignment of the goals of the individual with the organizational goals, the alignment of the expectations of the individuals from the job and the achievements of the individuals are important issues for obtaining job satisfaction. The expectations of the individual may include financial rewards and physical conditions, as well as psychological factors. It would be wrong to evaluate job satisfaction only financially. In addition to the rewards an individual expects from his/her job, the importance of emotional factors affecting job satisfaction is undeniable. In other words, it may be a mistake to expect that the emotional expectations of two people receiving the same salary are the same, so that the satisfaction they receive from the job is the same (Wagner and Hallenbeck, 2010).

Many determinant factors on job satisfaction are shaped within the framework of individual differences. It is quite common that the factors that indicate job satisfaction of the employees who differ by varying their different demands and priorities vary. Some of the variables related to job satisfaction can be listed as individual beliefs, experiences, traditions and socio-demographic variables such as gender and age. Differences in the form of perception are common for individuals with different lives and therefore experiences. Therefore, this current situation is interpreted as one of the factors that make it difficult to determine the level of job satisfaction (Solmuş, 2004).

The concept of job satisfaction is generally explained on three different grounds. Job satisfaction is related to the personal feelings and feelings of the employee as a personal concept and can be understood from the way the person behaves. Job satisfaction is directly related to the demands and expectations of the person and occurs when the targeted gains are achieved in the form of promotion, reward, wage, approval, etc. The concept of job satisfaction arises from the combination of several interrelated and interacting attitudes. In addition to these opinions, there are also opinions stating that job satisfaction occurs as a result of the comparison action in employees. The person experiences satisfaction or dissatisfaction with the opinion obtained as a result of comparing themselves with other people living in close and similar conditions (Okpara et al., 2005).

As can be understood from the above definitions, it is the feeling of satisfaction that arises as a result of the relationship between the job and the employee. Job satisfaction, which arises from the relationship between work and person, is directly related to the successful management of human resources. Job satisfaction is critical for the individual to reach inner peace related to his/her work, to establish positive ties with the organization and to turn his/her work into passion.

2.2.2 Importance of job satisfaction

The importance of job satisfaction arises with many negative consequences of professional dissatisfaction, especially by keeping in mind factors such as lack of loyalty, increased competition, and increased number of accidents. Spector listed three important qualities of job satisfaction in 1997. According to the first of these, organizations should be governed by attaching importance to human values. Thus, he/she will exhibit an equal and respectful attitude towards employees. In this way, the analysis of job satisfaction can accurately reflect the effectiveness of the individual. High level of job satisfaction will be a sign that individuals have a good emotional and mental state (Ayub and Rafif, 2011).

Secondly, the attitude of individuals according to their job satisfaction degrees affects the functioning and activities of the organization. Accordingly, it can be concluded that job satisfaction will reveal a positive attitude and low job satisfaction will cause negative behaviors of employees.

Third, job satisfaction can be considered as an indicator of the organization's service. With job satisfaction assessment, different levels of satisfaction can be determined for different departments within the organization (Aziri, 2011).

2.2.3 Factors affecting job satisfaction

Wage is one of the most important factors affecting job satisfaction. Whether it is undeveloped countries or developing countries, wages for individuals' job satisfaction are almost always associated with happiness. When we look at the factors affecting job satisfaction; we can see variables such as job itself,

salary, promotion, colleagues, working environment, physical conditions (Akıncı, 2002).

Job satisfaction is facilitated when employees in the organization or business feel that they are treated equally as a result of the benefit they provide in the organization. However, it is sometimes seen that the satisfied individual at work is less efficient than the unsatisfied individual at work. Some employees may be happy when they do not spend too much energy in the business. Organizational productivity will decrease as long as the job satisfaction of the employees is not ensured for whatever reason. Therefore, the problems of the employees have to be solved and job satisfaction has to be increased to the line stage (Şimşek et al., 2001). We can examine the factors affecting job satisfaction as individual and organizational factors. It should not be forgotten that job satisfaction may vary from person to person (Sevimli and İşcan, 2005).

2.2.3.1 Organizational factors

Organizational factors refer to the factors caused by environmental conditions that occur independently of the business and organization members and as a result are difficult to control or prevent. When these factors are not prevented, it causes a low level of job commitment and job dissatisfaction of individuals working in organizations or businesses. Businesses value employees more and improve their working environments to minimize the resulting dissatisfaction. In this way, work commitment and job satisfaction are ensured to reach an optimum level (Öztürkci, 2015).

Job Itself

The importance of work for the employee is of great importance in terms of knowing the chances and responsibilities for the learning opportunity in terms of job satisfaction. Feedback and freedom gained by people while working in organizations constitute two important work-related motivation balances. Positive words that a person working in the business will hear in return for the work he/she does being correct can be a perfect motivation for him/her. The satisfaction of the employee develops positively if the individual has the right to make decisions and take initiative for his/her own cat in the work he/she

works. The fact that the work of the individual is attractive to his/her cat, that the work makes him/her feel positive, that he/she does not have a boring structure when repeating the work and that the individual provides a position as his/her success at work increases the satisfaction of the person (Özkalp and Kirel, 2010).

The work done in terms of job satisfaction is very important. As a result of Hackman and Oldham's research conducted in 1974, the work itself is based on five different business characteristics (Ali et al., 2014).

- **Autonomy** : It means the freedom to make decisions about the work by the person doing the work in organizations.
- **Task ID**: It means measuring whether the work is done or not as a result of the employee starting his/her work and finishing his/her work by giving him/her the right.
- **The Importance of Duty**: Despite the importance that the employee attaches to the job, it expresses how seriously he/she is taken by his/her colleagues and customers.
- **Skill Diversity**: It refers to the characteristics that determine how many parts of the job the employee has and the skill requirement of the job.
- **Task Feedback**: It expresses how clearly, clearly and transparently feedback on the weaknesses or positive aspects of employees in organizations is.

Wage

It refers to the financial reward obtained by the personnel working in the organization in return for the work. The wages earned by employees have multidimensional differences in job satisfaction. Wage not only meets the basic requirements of employees, but also meets their top level requirements. It is seen that the level of satisfaction of employees in the enterprise increases when they receive a good salary; however, dissatisfaction occurs when they receive a low salary. In addition, the employee sees the salary he/she receives as the employer's point of view against him/her. While the additional incomes earned by the employee besides the salary are important, they are ignored by

the employee because they do not have any meaning in practice (Özkalp and Kirel, 2010). The payment made in return for the work of the employee in the organization or business is as important as the satisfaction of the job. In order for the employee's attitude towards work to be positive, it is important that the wage received is fair according to the skills of the individual and the economic structure of the society. The remuneration paid is considered to be the equivalent of the performance shown in the work. The fact that the payment is less than expected reduces the sense of job satisfaction and negatively affects the sense of equality (İşcan and Sayın, 2010).

The payment, which is one of the organizational factors, was expressed as an economic person according to the opinion of Adam Smith. Accordingly, human is completely intelligent, that is, rational. Money, on the other hand, provides the desire to maximize the employee's status. In scientific researches, economic human piecework is considered as production. In addition to this, economic human is of course a simplified concept. Because according to this definition, it is stated that all people are the same, are indifferent to matters other than money, and only think about their profits and losses (Çakar and Yıldız, 2009).

Although the concept of economic human does not help us to understand employees' attitudes towards money and why they react, money is largely seen as a motivational tool in societies. Especially in societies that are exposed to economic crises or whose purchasing power has decreased, individuals tend to save money. People need money to survive and have other needs. Money, which is very important for receiving the commodities that people value, is a psychological tool as well as an economic tool (Türk, 2007).

In cases where the salary of the employee is not paid, the job satisfaction of the person is adversely affected. In addition, in the researches conducted, it has been revealed that giving the employee other social opportunities as well as the salary given to the employee increases job satisfaction. In other words, providing social facilities such as health benefits, lodging, free courses, kindergarten and home assistance to the employee has a positive effect on job satisfaction in general. These social opportunities facilitate the social life of the

employee and motivate the employee and increase the level of job satisfaction (Judge, Hulin and Dalal, 2011).

Promotion

Promotion refers to passing the rank higher than the current level. The increase in job satisfaction of the employee as a result of the rise to the top position varies from individual to individual. A promotion can mean a psychological increase in earning money for another employee, a rise in position, or winning a contest. Job satisfaction also varies as each person working in the organization and business has a different perspective on promotion. Both the income and the status of a promoted personnel in the society will increase. The likelihood of a successful employee to rise, regardless of the degree, will increase his/her job satisfaction in the organization (Başaran, 2000).

Of course, the possibility of being promoted in a job and its rapid realization is an important factor in increasing job satisfaction in the individual. The most important issue to be considered in the promotion is to make the employee feel that equality is achieved among the personnel and merit is given importance. It is well influenced by the employee in a system where appointments made according to seniority are valid in organizations and businesses; but the satisfaction level of a person who receives a promotion as a result of his/her performance is of course much higher than the person who receives an appointment according to seniority. This is just like when a person who receives a 10% salary increase feels less job satisfaction than someone who receives a 20% salary increase. Therefore, promotions received by senior managers have more meaning than lower level managers and provide more job satisfaction (Özkalp and Kirel, 2010).

Colleagues

Another of the most important factors affecting job satisfaction is compliance between colleagues. Relationships between group members having positive and identical value judgments or going towards the same goal will increase job satisfaction incredibly. Having colleagues who exhibit the same attitudes and

attitudes in the organization will reduce frictions and ensure that employees focus more on the work. In addition, acceptance of the person by the group members causes an increase in job satisfaction (Başaran, 2000).

In enterprises and organizations, compliance with the individual by the structure and nature of the group will increase job satisfaction. Employees acting friendly to the newly joined individual, supporting the individual in business matters and mutual assistance can bring job satisfaction to the highest levels. Even if the individual does not like his/her job, he/she increases job satisfaction thanks to the positive approaches of his/her colleagues. On the contrary, when employees are deprived of such a working group, there may be confusion and chaos in the work environment and job satisfaction decreases (Özkalp and Kirel, 2010).

Praise

People expect other people to think well about themselves and evaluate them well throughout their lives. Employees want to be understood, accepted and respected by others and appreciated, which positively affects the motivation of employees. Meeting this need of people increases their satisfaction and belief in themselves. When he/she cannot provide such an environment, incompatibility, hopelessness and even cases that may lead to psychological effects can be seen in his/her work (Türk, 2007).

2.2.3.2 Individual factors

Age

It has been observed that job satisfaction of older employees in organizations or enterprises is higher than that of younger employees. It has been observed that young employees tend to change jobs longer and more frequently because they attach importance to internal motivation in general. In older employees, job satisfaction was observed to increase due to the importance given to external motivation and the benefits provided by wage increases and job opportunities. Therefore, it has been determined that employees show parallelism in job satisfaction with increasing age (Boumans, de Jong, & Janssen, 2011).

Gender

Gender comes to the fore as one of the important factors affecting job satisfaction. According to the researches conducted, it has been determined that job satisfaction of women is lower than men. The reason for this is that women are unskilled compared to men or are employed more in unskilled jobs. In addition, it has been observed that the low wages received by women from businesses reduce job satisfaction in women compared to men. (Keleş, 2006).

Education

One of the important factors affecting job satisfaction is the level of education. It has been observed that the level of job satisfaction of the employee with high level of education is higher than that of the employee with low level of education. In other words, it has been determined that there is a parallel relationship between the increase in education level and job satisfaction. Since there will be adaptation problems in bringing an employee with a low level of education to a higher position, job satisfaction decreases. However, in some cases, when people with high education levels are brought to the upper levels, they may cause anxiety and stress and decrease their productivity as motivation disorder will occur (Aşık, 2010).

Marital Status

Although there is not much difference between whether the employee is married or single, some studies have found that married employees have lower job satisfaction levels than single employees. However, it has been observed that this situation is not very permanent. While it is determined that the level of job satisfaction increases the satisfaction level of the individual in his/her private life, the satisfaction difference between job satisfaction and private life increases as the level of the individual in the organization increases to the upper levels. The job satisfaction level of women was found to be higher when they encountered men (Gazioglu and Tanselb, 2006).

Personality

Another factor affecting job satisfaction is personality. The job expectations of the members and employees of the organization are directly proportional to the personality of the individuals. Personality arises as a result of evaluating the work of the employee. Beliefs and attitudes have an important effect on the formation of the employee's personality (Toker, 2007).

Judge, Bano and Locke conducted researches to measure the relationship between personality and job satisfaction. In general, 30 years of childhood and adulthood were examined in the studies. Childhood measurements of the subjects were performed twice and the age criterion was 13-16 years. In the criterion of adulthood age range, participants aged 30-38 years were evaluated. In addition, participants were measured when they were 41-50 years old. In this study, 192 people who underwent personality assessment in both childhood and adulthood were taken into consideration. In addition, 107 of these participants were asked questions about job satisfaction and as a result, it was determined that there was a relationship between personality and job satisfaction (Özdemir, 2007).

2.2.4 Theories for Job Satisfaction

2.2.4.1 Content theories

2.2.4.1.1 Maslow hierarchy of needs

The concept of hierarchy of needs was developed by Ibrahim Maslow (1943) as an alternative to observing motivation in terms of different impulses. Maslow's proposal refers to a hierarchy of higher needs that became effective by meeting more basic needs. The following figure shows the steps of the hierarchy of needs. According to Maslow's proposal (Naoum, 2011):

- Every need in the lower step must be met before the dominant presence of the need in the upper step can be felt.
- When an individual need is satisfied, the level of importance decreases and the level of importance of the need in an upper step of the hierarchy increases.
- When the individual reaches the level of need at the top step, the importance of meeting this need increases.

- As the psychological development of individuals occurs, the number and group of needs increase.



Figure 3. Maslow Hierarchy of Needs.

'The Management Coach'. R. Slater, 2014. (London: Hodder & Stoughton), p. 42.

Maslow positioned all our needs in this hierarchy. Salary is for needs such as shelter, food and water at the bottom step. Occupational health and safety rules and labor law are for the need for safety in the second step. Social needs and the sense of belonging to a team are related to the organizational brand, such as carrying the company's business card and wearing the work outfit. It is about self-confidence, feeling valued, and taking responsibility. For most employees, non-salary benefits such as corporate social responsibility programs and job title, large office, company vehicle describe this need. The need for self-realization in the last step is related to the need of individuals to be able to do things that they will feel good about (Slater, 2014).

According to Maslow's hierarchy of needs theory, the need for self-realization at the highest level may be one of the most important roles of the individual in human behaviour and motivation work. Theory is used to explain that different groups of people have different developmental needs. Hierarchy explains what people should do when they want to satisfy themselves and employees

motivated by their managers according to Maslow's hierarchy of needs can be more effective and productive in their jobs (Mousavi and Dargahi, 2013).

2.2.4.1.2 McClelland's Need for Achievement Theory

McClelland's need for achievement theory gained a prominent place among motivation theories in the 1950s and 1960s, despite the confusion of behavioral assumptions associated with human motivation. McClelland is the first person to focus on the content of success-related tasks and understanding the problem of motivation (Royle and Hall, 2012).

David McClelland has divided needs into three classes as “the need for success, the need for commitment and the need for strength”, arguing that the needs arise by learning later, and as a result of his research he has reached the following two general conclusions (Şimşek, Çelik and Akgemci, 2014):

- There is a relationship between the economic levels of countries and the measurable success level in that country.
- When the old cultures and resources were examined, it was understood that national wealth was affected by the success effort of the people of the country.

The drive to succeed can be defined as the desire of individuals to be the best in their fields. Individuals with high motivation for success prefer to take personal responsibility, focus on the goal, take risks in line with their goals, and want to achieve results by working with high energy. McClelland's drive for success (Şimşek, Çelik, & Akgemci, 2014):

- Teaching participants how to behave, speak and think as individuals with high motivation for success
- Motivating participants to set planned and achievable business goals
- Informing the participants about themselves,
- Creating a sense of togetherness within the groups includes 4 steps.

The need for commitment covers the need for people to communicate with other people or groups. People want to make friends and be in social environments.

The need for strength is based on the need of individuals to be a leader or to establish dominance in the society they are in. Leaders with the personal power defined by McClelland motivate their subordinates to take action and hope that they are committed to them (Şimşek, Çelik and Akgemci, 2014).

McClelland suggests that many people are motivated by a mixture of these three needs, but some have a strong tendency towards a specific need. Different needs create different types of employees, so an employee who is motivated in line with a need will probably be a good team player.

2.2.4.1.3 Herzberg double factor theory

Frederick Herzberg's double-factor theory, also known as Motivation-Hygiene Theory, tries to explain satisfaction and motivation at work. This theory states that satisfaction and dissatisfaction are based on two different factors as motivation and hygiene factors, respectively. According to Hoskinson, Perter and Wrench, motivation can be seen as an internal force that pushes individuals to achieve individual and organizational goals. Motivating factors are job situations that satisfy people such as success, recognition and promotion opportunities in the workplace. These factors can be considered as a basis for work. Hygiene factors include work environment conditions such as wages, company policies, management practices and other working conditions. While adapting Herzberg's model to many studies, researchers could not empirically prove the reliability of the model due to Hackman & Oldham's suggestion that Herzberg's original model formulation could be a methodological research. Moreover, the theory does not take into account individual differences and, on the contrary, predicts that all employees will react in the same way to changes in motivating hygiene factors (Mustafa, 2013).

Herzberg described job satisfaction or dissatisfaction as the product of two different factors and defined and compared motivating (satisfying) factors from motivation (satisfaction) and hygiene (dissatisfaction) dynamics as success, recognition, usefulness, responsibility, promotion, development, while Hygiene factors (dissatisfaction) were defined and compared as company policies, management, working conditions, interpersonal communication, wage,

occupational safety, wage, occupational safety and personal life. One of the most important criticisms made against Herzberg's Theory is that it is not considered that individuals may have different social and cultural structures, that limited professional groups are selected and applied as samples, in other words, that different individual characteristics of individuals are not taken into consideration.

Issues such as not considering different economic and socio-cultural structures, using a sample of limited professions, and not considering individual differences come before the criticisms directed at Herzberg's Theory. In this case, one factor may be a factor of hygiene (dissatisfaction) for one person, while it may be a motivating factor for another. As a result of a study, they found that people with lower income pay equal importance to both hygiene (dissatisfaction) and motivating (satisfaction) factors in terms of job satisfaction and job dissatisfaction (Gökçe, Şahin and Bulduklu, 2010).

Herzberg argued that the development of motivating factors rather than hygiene factors and their implementation in institutions would have a longer impact on employee behaviour.

2.2.4.1.4 Alderfer's ERG theory

In ERG theory, Alderfer mentions the existence, commitment and growth needs of individuals. It has defined meeting physiological needs as the need for existence. He classified the needs of the individual such as feeling belonging to a group, being able to communicate with people and gaining recognition by others as the need for commitment and defined the need of the individual to have personal development and respect as the need for growth. The individual tends to meet his/her high-level needs and strives to satisfy these needs as much as possible.

If he/she fails to meet his/her needs at the upper level or is not satisfied with the level he/she meets, his/her needs at the lower level he/she previously met will be reborn and the person will start to strive to meet these needs (Kreitner, 2001).

According to Porter and Steers, work engagement can be confused with job satisfaction because it involves a person's sense of positive and negative reaction to an object. Contrary to satisfaction, commitment conceptually reflects a value-based approach to an object (Judge et al., 2017).

In Alderfer's ERG theory, it is seen that needs are listed in Maslow's hierarchy of needs, but classified in fewer numbers.

2.2.4.2 Process theories

2.2.4.3 Skinner behaviour conditioning theory

Conditioning Theory was developed by B. F. Skinner in 1957. According to this theory, behaviors that produce satisfactory results are more likely to be repeated than behaviors that cause unpleasant results. Conditioning theory suggests that people will discover and choose different behaviors that are possible, such as expectancy theory, when deciding to pursue an action or task plan through someone else in any situation: these choices are affected by the consequences of previous behaviors. The theory assumes that people discover different behaviors and systematically choose those that result in the most desirable outcomes.

The following are the most common behavioral results called conditioning (Skinner, 2012).

| | |
|-----------------------|---|
| Conditioning Method | Incentive Samples |
| Positive Conditioning | Giving a pay rise for the desired behaviour |
| Avoidance | Employee behaviour aims to avoid criticism |
| Damping | Retention of learned positive conditioners |
| Punishment | Condemnation of unwanted behaviors |

2.2.4.4 Vroom Expectancy theory

The "Expectancy Theory" put forward by Vroom in 1964 comes to the fore among other Expectancy theories put forward. However, it is more effective than other Expectancy theories, and this effect dates back to the Lawler-

Porter's expectancy theory that came to the fore in 1968. Vroom theory and its derivatives are a national and conscious structure. According to Vroom, there is no guarantee that predictions will actually occur as stated, but reality perceived by intuition and rationally clearly limited leads to a conclusion quite close to theoretical expectations: People may not really think as the theory of Expectancy dictates. However, they follow a process that provides substantially the same type of earnings. Expectancy theory assumes that people think and express their motivations by taking into account the possibility of a situation occurring. People have assumptions about the occurrence of events similar to the situations they think are happening, and they use these assumptions to achieve results by considering what they should do and what they should do. Expectancy theory is usually a conscious or rational theory. However, it is vulnerable to unconscious progress (Miner, 2011).

Vroom expresses motivation as the processes that govern the choices people make between different forms of voluntary activities. Different motivation theorists discuss three aspects of how motivation is influenced by the humanistic perspective and how people make choices at work. While theorists accept general factors, they use different words to describe three different frameworks. These three frameworks are how motivation affects behaviour mechanisms, interaction over time, behaviour choices, efforts and permanence. These motivational opinions are important because the workplace is related to the movements of the employees who desire to achieve their goals. (Hitchcock and Stavros, 2014).

Expectation depends on the perception that there is a positive correlation between an individual's effort and performance from the three frameworks that determine individual motivation as usefulness and worthiness. Usefulness depends on the perception that positive performance will result in a desired reward, and worthiness depends on the perception that the reward will satisfy an important need (Chircir, 2016).

2.2.4.5 Lawler-Porter Expectancy theory

Lawler and his installer Porter, on the other hand, suggested that it is important to measure the level of job satisfaction in organizations since it affects

absenteeism and turnover intention by expanding the Expectancy theory in 1968. They then proposed a radical idea that provides job satisfaction rather than performance and decided that organizations should find ways to maximize the relationship between performance and job satisfaction (Latham, 2007).

According to the Expectancy theory, the individual's effort depends on the attractiveness of the potential reward he expects to receive if he first performs the job and the possibility that he may be rewarded as a result of his effort. The individual's abilities, qualities and role perceptions enable him/her to perform and thus win awards. The individual then questions the level of fairness of the reward and feels satisfied if they perceive that the reward is fair. In the next step, the satisfaction level of the rewards affects the value that the individual brings to the reward. Satisfaction indirectly affects the future performance of the employee. Porter and Lawler suggested that institutions should attempt to measure the values of possible rewards, employees' perception of effort-reward probabilities and role perception, and institutions should also monitor which employees receive rewards (Rothmann and Cooper, 2008).

2.2.4.6 Adams' Equity Theory

Equity theory was discussed and developed by Adams in the 1960s. It focuses on people's perceptions of how fair they are compared to other colleagues. Equity theory suggested that individuals' performance and job satisfaction would be shaped to the extent that they felt that they were treated equally in terms of pay and promotion. The principle of the man model is that people evaluate their social relations in the same way as selling and buying a product. People expect certain outcomes in return for certain inputs and contributions. Most conversions cover a large number of inputs and outputs. According to the theory of equality, people give intensity to these different inputs and outputs to the extent that they perceive their own importance. When the ratio of one person's total outputs to their total inputs is equal to the ratio of the total outputs perceived for other people to their total inputs, the result is job satisfaction. When ratios meet unevenly, the person experiences a sense

of inequality and this results in disappointment - job dissatisfaction (Naoum, 2011).

Equity theory assumes not only perceived equity from person to person, but also perceived justice in all organizational processes. The problem is how to achieve equity rather than questioning the need for equal rewarding and equal employment practices supported by equity theory (Armstrong, 2010).

2.2.4.7 Locke and Latham goal theory

According to Locke and Latham's goal theory developed in 1990, goal setting motivates people at work for the following three reasons (Sinha, 2008):

- A goal leads people to compare their capacities with what needs to be done to succeed in achieving a goal.
- What needs to be done to succeed in achieving the goal and goal clearly reveals what kind and what level of effort is expected to be made to close the gap.
- Provides feedback on how much of the goal has been achieved and whether efforts to achieve the goal will be accelerated.

Two critical issues to provide motivation in the workplace are what the goals will be and how they will be determined. Harder goals, according to Locke and Latham, lead to greater struggle to achieve them better, but if the level of difficulty employees face in achieving goals is greater than their ability to cope, their efforts may fall sharply. On how goals should be set, Locke and Latham suggested that they or their groups should set their own goals in order to increase employees' motivation. Individuals and groups feel responsible for achieving the goals because they set them themselves (Sinha, 2008).

2.2.5 Job satisfaction results

Studies show that the level of happiness of employees with high job satisfaction also increases. A person who is happy will also have a lot of satisfaction from life. Job satisfaction affects the physical and mental health of the person. An employee with high job satisfaction is expected to be physically and mentally healthy. The service to be provided by a healthy individual will

also be of quality. This is a desirable situation for organizations. Low job satisfaction causes the person to become alienated from his/her work and to behave indifferently. The quality of the service provided by an employee whose interest in his/her job decreases will decrease. This will have consequences to the detriment of organizations (Söyük, 2007).

Performance

The word performance refers to the effort made by the person to fully fulfil the tasks assigned to him/her. Performance of the employee may be affected by some factors. For example, the employee who is rewarded for his/her work will find the strength to do bigger works. The level of job satisfaction of the person rewarded by the organization will increase. This will help to improve his/her performance in subsequent works (Barutçugil, 2013).

One of the factors affecting the performance of the person is job security. The job satisfaction level of an employee without job security will be adversely affected by this situation. The performance of the employee whose job satisfaction level decreases will also decrease. It can be said that there is a directly proportional relationship between job satisfaction and performance (Keser, 2006).

Efficiency

The increasing competition environment with globalization has necessitated organizations to produce quality goods and provide services. Therefore, the word productivity is important for organizations. Productivity refers to the relationship between goods and services produced in organizations and resources that help to create these goods and services. "Productivity is the correlation between a certain amount produced by a system within a specified period of time and the amount of resources used to have this amount within the same period" (Kurt, 2012).

According to the results of the research, it was determined that happy employees put forward more productive works. When employees are morally good, their productivity is positively affected. Positive employee satisfaction will lead to a positive attitude towards his/her job. As a result, one's desire to

succeed will increase. Managers' support of their employees' desires will increase efficiency (Raziq and Maulabakhsh, 2015).

Motivation

Word for word, motivation means influencing the person to perform his/her expected task. The success of organizations depends on the employees working in line with the objectives of the organization. Therefore, the motivation of employees is very important. The employee with high motivation focuses all his/her attention on his/her work. This situation increases the quality of the service it provides (Koçel, 2010).

It is expected that the employee with high motivation and job satisfaction will be in a good mood. The benefit of the employee with good morale to the organization is increasing (Sevimli and İşcan, 2005). Job satisfaction and motivation are related concepts. It is easier for the individual with high job satisfaction to be motivated. For this reason, it can be said that job satisfaction and motivation increase and decrease in direct proportion.

Life satisfaction

There are some values that are effective in determining a person's lifestyle. These are the attitudes and behaviors he/she develops depending on his/her perspective on life. Each individual's perspective on life is different from each other. For this reason, it can be said that life satisfaction of each individual is also different (Tengilimioğlu et al., 2012).

Employees who are satisfied with their jobs are generally happy people. Happy people know how to enjoy life. It is observed that people with high job satisfaction also have high life satisfaction. The physical and mental health of a person with high life satisfaction is positively affected (Söyük, 2007).

Achievement

There are various opinions explaining the relationship between job satisfaction and success. According to one of the opinions, job satisfaction increases success. Herzberg's Dual Factor Theory also advocates this view. According to another opinion, success provides job satisfaction. If the employee is

rewarded after his/her success, he/she will have job satisfaction. According to the latest opinion explaining the relationship between job satisfaction and success, both success and job satisfaction appear excessively due to rewards (Davran, 2014).

2.2.6 Results of job dissatisfaction

Job satisfaction is not a static issue, it is a dynamic issue. Managers should not think that they provide job satisfaction to their employees and not follow the subject. Because job satisfaction can suddenly turn into job dissatisfaction. The fact that there is job dissatisfaction in a workplace is an indication that something is wrong in that workplace. The beginning of job dissatisfaction with an organization brings about a decrease in productivity. If the job satisfaction of the employees in the organization decreases, the organization becomes unable to protect itself against external and internal hazards. An organization that cannot protect itself against external threats will be doomed to extinction (Akinci, 2002).

Absenteeism

It means that the employee is not present at the workplace to do his/her current job at the times when he/she should be and disrupts his/her job. This issue is important for both the organization and the state employees (Eren, 2008).

Such absenteeism of the person will also affect other colleagues. The employee who has to do the work of his/her absent friend may be demoralized. The physical health of the employee who has to work extra may be adversely affected by this situation. This will negatively affect the job satisfaction of the person. The reason why absenteeism is important for the organization is that job efficiency will decrease as a result of absenteeism. Decrease in job efficiency is undesirable for organizations.

Withdrawal Theory has been developed to examine the relationship between job satisfaction and absenteeism. According to the Withdrawal Theory, if the job satisfaction of the person decreases, the person has difficulty in focusing on his work. This prevents him from concentrating on his work. It can be said

that a person who does not concentrate on his/her work may be absent (Şahin, 2011).

Dismissals

People will have various expectations in return for the service they provide to the organizations they work for. Seeing that his/her expectations are met by the organization will encourage the person to stay in the organization. The person who sees that his/her expectations are not met by the organization will be stressed. The job satisfaction level of the person who is under stress decreases. An unsatisfied employee will consider quitting his/her job (Yıldız, 2010).

One of the factors determining the person's intention to quit is success. If the person is successful in the organization he/she works in, he/she will want to stay in the organization he/she is in. Organization managers will also like the work of the successful employee. Employees who have these characteristics will also sacrifice managers to keep them in the organization (Dinç, 2011).

Increase in personnel turnover rate

There is a negative relationship between job satisfaction and labor turnover. The willingness of an employee with low job satisfaction to quit will increase. Increasing the number of employees leaving the job will lead to an increase in personnel turnover rate. The employee with a high level of job satisfaction will not think much about leaving the job. In such a case, no increase in personnel turnover rate will be observed (Özkalp and Kirel, 2010).

Personnel turnover rate is determined by considering the number of new recruits and individuals who quit in a certain period of time in an enterprise. Individuals may leave the organization due to compulsory reasons such as retirement and death, or they may leave the organization due to reasons such as resignation and cooling down against work (Şimşek et al., 2007).

Every organization wants to benefit from its employees effectively. In order for the organization to continue its existence, its employees need to work efficiently. It takes time for an employee to specialize in his work. Therefore, it

is important for organizations not to lose their trained employees. Job satisfaction levels of employees will decrease in organizations with high personnel turnover rates. This is an undesirable situation for organizations (Çelik, 2012).

Alienation

Alienation means being insensitive to anything. As a result of alienation, the person will exhibit an introverted attitude. The person experiencing such a situation will withdraw from the organization and withdraw himself. Job satisfaction of a person who cools off from the organization will be low as a result of alienation and the person can get away from himself/herself. This will disrupt the natural functioning of the person. A person whose natural order of functioning is disrupted may also move away from the people around him/her. Alienation is a negative situation that harms both the business life and the private life of the person (Tutar, 2010).

A person who is not satisfied with his/her job will feel negative emotions. The negative feelings he/she feels will disrupt the physical and mental health of the person. Accordingly, behaviors such as walking away from work, complaining about work, and leaving work will be seen in the person (Izgar, 2008).

An employee who feels alienated from the organization he/she works for does not accept the organizational position and reputation offered to him/her by the organization. A person with this feeling will not see their work as part of their life. The employee who becomes alienated from his/her organization will look for ways to satisfy him/her (Chiaburu, Diaz and De Vos, 2013).

Psychological problems and stress

Stress is a condition that negatively affects people's behaviour, business life and private life. Physical symptoms may occur in people under stress as well as psychological and behavioral symptoms (Eren, 2012). Stress is an important concern of organizations. Because the concept of stress affects the job satisfaction levels, job efficiency and performance of employees (Gül et al., 2008).

In a study on health personnel, it was found that as the level of job satisfaction increased, the symptoms of stress decreased, and as the level of job satisfaction decreased, the symptoms of stress increased. In addition, it was observed that nurses were more stressful and had less job satisfaction than other healthcare professionals (Derin, 2007).

2.3 Engaging in Work

2.3.1 Conceptual development of work engagement

It is seen that the concept of engagement in work first came to pass in 1974, after the concept of "burnout" defined by Freudenberger was examined and defined (Franco, 2015). The concept of "engagement", which indicates a positive situation revealed as a result of the studies conducted in the following years, was accepted as an antithesis and expanded over time (Uyar and Güzel, 2019).

Schaufeli (2011) states that the concept of engagement in work first emerged in the business world and was used by the Gallup Organization in 1990. The concept of 'engagement in work', which is a current concept, is important both in the scientific world and in the business world. It is stated that Khan (1990), an ethnographic researcher, is the first person to conceptualize this concept, which first emerged in the 1990s and is the subject of many scientific studies (Bakker et al., 2008). While explaining the concept of engagement in work, Khan defined this concept as the best way for employees to demonstrate their physical, emotional and cognitive performances and to devote themselves completely to their work due to their job roles and evaluated it as one of the main foundations for the emergence of both personally and organizationally efficient results in business life.

Being engaged in work was put forward as the antithesis of the concept of burnout in the periods when it started to be conceptualized. On the contrary, it was found that employees who are engaged in their work develop a more energetic and effective sense of commitment to their work. It is stated that these people describe their work as challenging rather than perceiving it as a tiring and stressful emotion. Maslach and Leiter (1997) expressed the concept

of burnout as "erosion in being engaged in work" and as a result of the studies conducted to prevent burnout, they developed a model that includes the concept of being engaged in work, which is the opposite of the concept of burnout. In this developed model, energy, sense of belonging and competence sub-dimensions were included in the engagement in work in response to fatigue, desensitization and a decrease in personal success, which are considered as the sub-dimensions of the concept of burnout, and it was stated that the characteristics of these two concepts can be measured with the same tools (Ardıç and Polatçı, 2009).

Gonzalez et al., in 2006, stated that the sub-dimensions of the concepts of burnout and engagement in work were actually contradictory concepts. On the other hand, Chughtai and Buckley (2008) state that, contrary to this view, the concepts of engagement and burnout should be regarded as two negatively linked mental states rather than as opposites. In his study, Chirkowska (2012) states that burnout and engagement consist of different structures. As a result of his study, Shaufeli (2012) states that the concepts of burnout and engagement in work are not opposite to each other as Maslach and Leiter (1997) stated. Therefore, it is seen that a common consensus has not yet been reached on being engaged in work, which is a new concept.

2.3.2 Definition of engagement in work

The concept of "engaging" is used in the sense of being passionate, involved, dedicated, excited, energetic and self-engaged in daily life. The concept of engagement in work comes to the fore as one of the fields of study that have begun to gain importance in the management literature. Work engagement is also expressed by different definitions such as work integration, getting caught up in work, being interested in work, committing to work, commitment to work, and work engagement (Ardıç and Polatçı, 2009; Esen, 2011; Kanten and Yeşiltaş, 2013).

A common consensus could not be reached on the definition of engagement in work, which is considered as one of the positive organizational behaviors. The Merriam-Webster dictionary refers to this concept as "commitment or emotional participation" and "state of involvement in an organization".

Schaufeli (2012) defines the concept of engagement in work as a positive thinking structure that gives positive results about the work characterized by emotions such as commitment, passion, vigor, excitement and absorption. Schelvis and Roozeboom (2015) expressed the concept of engagement in work as a high level of commitment, vigor and a sense of absorption that the employee feels when fulfilling the responsibility of the work he/she needs to complete.

The concept of engagement in work was first used as "attraction" by Doğan (2002) in the Turkish management literature. In subsequent studies on the subject, it was expressed as "work integration" (Ardıç and Polatçı, 2008), "work commitment" (Turgut, 2011), "work commitment" (Bal, 2010) and "work engagement" (Özkalp and Meydan, 2015). According to Wildermuth (2008), the concept of engagement in work defines employees as being devoted to their work, full of energy, absorbing their work and having positive thoughts about their work. Kanten and Yeşiltaş (2013) state that engagement in work is a situation that positively affects excitement, passion and focus on work, and therefore it is an important concept that should be emphasized in the success of individuals and organizations.

With the changes in the understanding of management in today's world, positive emotions and behaviors have come to the forefront instead of negative emotions and behaviors, and therefore, it has gained great importance for employees to engage in work. The fact that only the negative aspects of the behaviors of the employees in business life are taken into consideration and the negative aspects of each action are drawn attention causes the business life to be perceived as a ball of problems. As a result of such outputs, it is understood how important positive organizational behaviors are in business life.

The concept of engagement in work is regarded as one of the positive organizational behaviors that are at the most fundamental point of business relations within the organization and are vital for the success of organizations. This is because employees who are engaged in work strive to realize their roles in the organization they are involved in in a positive mood and thus

make significant contributions to the organizations they are involved in achieving organizational success (Armstrong, 2008).

With the importance of positive organizational behaviors in business life, it is now seen that there are concepts such as hope, well-being, happiness, self-efficacy, organizational citizenship behaviour, commitment to the current organization and being engaged in work instead of many negative emotions and behaviors such as burnout, work stress, dissatisfaction, thoughts of leaving work, psychological pressure. It is stated that the emergence of all these concepts is due to the recognition of the positive sides of the employees (Esen, 2011).

Unlike employees who experience burnout, employees who are engaged in work see themselves as more energetic in their work areas, have effective connections with their work and can fulfil the requirements of their work. While engagement is basically expressed as the positive state of the mind towards a certain phenomenon, engagement in work is basically being energetic and vigorous, participation in organizational affairs and productivity oriented.

Individuals who perceive themselves as a whole with the work they do in a cognitive sense, aim to establish close and sincere relationships with their colleagues, and at the same time exhibit attitudes in line with the objectives and activities of the organization in which these people are involved (Maslach and Leiter, 2008). Employees who are engaged in work stand out as people who have an energetic structure, communicate effectively and efficiently and direct their colleagues from an optimistic and useful perspective (Schaufeli et al., 2008).

Employees who are engaged in work perceive all their work as inspiring, developing, meaningful, serving a certain purpose and important works. Therefore, they fulfil their work with great enthusiasm and passion and are proud of their work. Employees who perceive the work as valuable and important and act in this direction tend to be more engaged in the work. It is stated that employees who are engaged in work perform two and a half times more than other employees. Therefore, businesses hosting engaged

employees exhibit a high level of financial performance by keeping recruitment and education costs low (Kartal, 2017)

Being engaged in work is a positive and desired situation in organizational sense with all definitions and specified features. However, with these characteristics, it can be confused with other attitudes and behaviors desired to be within the organization. Since being engaged in work is a combination of a high level of work engagement and vigor and adoption, it should be evaluated differently from the concept of job satisfaction. Job satisfaction is generally expressed as a more passive form of well-being of working individuals.

Similarly, the concept of engagement is different from the concept of engagement. While the performance of the employee engaged in the work is long-term, it refers to an extreme experience where the performance of the employee is one hour or less. However, engagement in work differs from the concept of motivation by showing a more inclusive feature that includes the concept of motivation. Christian et al. (2011) emphasized the differences between the concept of engagement in work and similar concepts and stated that engagement in work is a more effective motivation structure than other concepts. In their study on this subject, they emphasized three basic points related to being engaged in work in order to distinguish the concept of being engaged in work from other concepts. Accordingly, engagement in work is a psychological connection to the fulfillment of the assigned tasks, the orientation of individual resources in the workplace to work, and engagement in work is a situation rather than a specified feature.

Characteristics such as the level of internalization of the work done by the person, the extent of his/her relationship with his/her job and colleagues and the extent to which he/she gives himself/herself to his/her job are of great importance in terms of being engaged in work. Work engagement behaviour is influenced by many components such as organizational culture, communication within the organization, leadership and reputation and trust, respectful management, and receiving feedback about his/her performance, a motivating and supportive counseling can increase the success of the

employee and his/her achievement of the goals related to the work (Bakker and Leiter, 2010).

When the relevant literature is examined, it is seen that being engaged in work has positive effects for employees and it is stated that individuals working as engaged in work have a positive psychology, have high performance levels and have positive feelings towards their jobs (Bakker and Schaufelli, 2014). In addition, it is stated that the employees who are engaged in work are individuals who have high self-efficacy, can demonstrate their ability related to different job demands and are successful in completing the given works and who satisfy their needs by adopting the job roles in the organization they are involved in more. Therefore, it is stated that individuals who are engaged in work have a high level of positive psychology and are competent in influencing and controlling their work-related environments effectively and efficiently (Baker and Leiter, 2010).

2.3.3 The importance of being engaged in work

Organizations are structures established to achieve certain objectives. People also participate in organizations in order to meet their personal needs. In accordance with the bilateral norm, which has the feature of being bilateral, both the organization and individuals assume certain responsibilities. It expects employees in modern organizations to take responsibility in order to achieve an effective and quality increase in their own task development and performance within the organization and to take initiative when necessary. Therefore, organizations need people who are committed to their work, energetic, committed to their work and can identify with their work.

While organizations are obliged to meet the needs of their employees in addition to achieving their goals, employees also have to produce the necessary level of service, work and product in order to achieve the goals of the organization they are involved in in response to meeting their needs. The goods, services or qualifications of the employees are affected by many situations. Studies on the subject indicate that the product exhibited by the employee, the service provided by the employee, the quality of the work depends on the level of performance of the employee and the quality of this

performance. It is stated that the performance, efficiency and benefit expected from the employee is related to the quality of work life and the high level of welfare of the employee, which is only possible by being engaged in work. When the relevant literature is examined, it is seen that there is a high level of relationship between the performance of the employee and being engaged in the work and it is stated that the performance of the employees who have given their whole self to their work and who are engaged in their work with enthusiasm and passion is higher than other employees.

In today's business world, employees face many problems and as a result of these problems, they can develop some negative emotions. Burnout also appears as a concept discussed among these negative emotions. With the increase in the popularity of the concept of emotional burnout, especially in recent years, employees can easily put burnout at the source of the problems they face and, in a sense, can take refuge behind the concept's perception of working life and society. In this context, the meaning and value of the concept of being engaged in work in breaking these negative consequences of burnout, which is considered as the antithesis of burnout, is emphasized.

Studies on the subject state that being engaged in work enables employees to reach their target point regarding the work, helps to maximize their demands regarding the work, and helps to have a positive relationship with the work resources that support individual development and success. Therefore, it is seen that the attitude, feelings and thoughts of the person who is not engaged in the work are important in terms of increasing the productivity and performance quality of the organization. It is stated that engagement behaviour does not only benefit the individual development and success of the employee involved in the organization, but also increases the quality development of the organization with its high level of performance (Bakker, Schaufeli, Leiter, Taris, 2008).

It is seen that employees who are engaged in work in business life take ownership of their work and work with a high level of motivation with pride in their work, and in this case where organizational commitment is high, these employees who are engaged in work have reached a very important level in

terms of the continuity of their employment (Erim, 2009). Being engaged in work is very effective in organizations achieving positive results, and therefore organizations care about their employees' being engaged in their work. In their study, Schaufeli and Salanova (2007) state that high level of engagement in work paves the way for high level of responsibility towards the work and organization, increased job satisfaction, low rate of absenteeism and high level of performance, attitudes and behaviors taking preventive measures and increased motivation.

As a result, it is seen that being engaged in work has organizational and personal positive consequences and therefore organizations and organizations need to include employees who are engaged in work. Employees who engage in work will not be limited to achieving organizational goals and achieving the expected performance from the employee. It is also possible to mention many positive outputs such as minimizing the communication problems of the employees with each other with the work engagement behaviour, structuring a positive organizational structure, and increasing willingness of the employees to show their citizenship responsibilities in the organizational context. Positive personal outcomes of the employee's engagement in the work are that the person's perception of the environment in which he/she works is positive, his/her job satisfaction and personal pleasure increase as he/she does his/her work willingly and as a result, he/she contributes as a happy and healthy individual in social life.

2.3.4 Different perspectives on the concept of engagement in work

Studies on work engagement behaviour indicate that the concept of work engagement is associated with positive organizational behaviour (Çelik and Esen 2017). There are different opinions and definitions about engagement in work and different researchers have addressed this issue in different dimensions. One of the most noticeable approaches among these approaches was developed by Kahn (1990). According to Kahn (1990), which forms the basis of the concept of engagement, employees' engagement in work differs from other positive concepts such as commitment to work, commitment to the organization they are involved in or motivation due to internal reasons (San

and Tok, 2017). It includes the employee's involvement in the work he/she does to himself/herself in physical, emotional and mental dimensions and his/her commitment to his/her job. Situations such as the degree to which the employee internalizes his/her work, the level of commitment to his/her work, and the nature of the relationship he/she develops with his/her colleagues are important in terms of engagement behaviour. In order for the employee to be engaged in the work, he/she needs to add value to the work he/she undertakes, to devote himself/herself to the work, to believe that this work he/she attributes to him/her will not give any negative results to his/her individual opinion, attitude and career, to trust this and to reach resources in every sense in order to achieve this task. It can also be seen from the explanations that being engaged in work, in other words, is a necessity (Uyar and Güzel, 2019).

Another approach was developed by Maslach and Leiter (1997). Accordingly, they defined the concept of burnout in a different way as "the sense of wear that occurs when engaged in work and the sense of burnout that occurs against the work done due to it" and as a result of their work to prevent the formation of burnout, they obtained a model that includes being engaged in work that has the opposite characteristics of the concept of burnout (Ardıç and Polatçı 2008). Assuming that the concepts of burnout and engagement in work are opposite to each other in this developed model, they found that low scoring in MTE subscales represents burnout while it is an indicator of engagement in work, as it can be considered negatively related to the sub-dimensions of the concept of burnout and the sub-dimensions of the concept of engagement in work, measured by the Maslach Burnout Inventory. In order for employees to be easily engaged in work, they must have a perfect level of harmony between the work done and the person. In order to ensure the harmony between the employee and the work undertaken, it is necessary to develop a thinking structure covering the organization and the person rather than just focusing attention on the person doing the work. Because the reasons for the occurrence of burnout are more organizational than personal. Therefore, it is usually possible to bring solutions to the sense of burnout in the social environment of the work (Ardıç and Polatçı, 2008).

Schaufeli et al. (2002) agreed with Kahn's approach that engagement behaviour has physical, emotional and mental dimensions. In the measurement model (UWES) developed by employees to measure their levels of engagement in work, it has been emphasized that there are physical, emotional and mental dimensions that express the behaviour of engagement in work. In the developed model, Kahn (1990) stated that the physical dimension he stated in his approach corresponds to the employee's vigor and energy, the emotional dimension corresponds to the employee's sense of commitment to his work, the sense of commitment to his work, and the mental dimension corresponds to the employee's full commitment to his work, which corresponds to the absorption dimension. Therefore, it has been stated that the results of Employee Assistance Programs (EAPs) measurement programs, which can provide benefits for work engagement, job performance and also help in efforts to improve employee engagement in organizations, can be coordinated with individual counseling, coaching and health improvement services for organizational changes and other specific elements can be added to clinical evaluation processes (Attridge, 2009).

Thomas Britt et al. handled and developed engagement behaviour in a different way and stated that employees who engage in work within the organization go beyond their sense of satisfaction and commitment, completing themselves personally and that self-completing people use their existing energies for the organization they are involved in by contributing to the realization of the goals of the organization (Britt et al., 2007).

2.3.5 Dimensions of engagement

Kahn expressed the behaviour of being engaged in work as the employees involved in the organization focusing themselves physically, emotionally and mentally on their work during their performances. Physical engagement behaviour is expressed by whether the employee has physical energy while working in the workplace, while emotionally, it is expressed as attitude, behaviour and commitment towards the organization, managers and colleagues of the employee. In the mental dimension, belief in the organization is taken into consideration (Keser and Yilmaz, 2009). However, Christian et al.

(2011) stated that the processes of engagement of employees in their work take place at multiple levels. As a matter of fact, studies on engagement in work suggest that engagement takes place with three basic components.

When the relevant literature is examined, May, Gilson and Harter (2004) argue that employees should fully devote themselves to their jobs in order to achieve success in their business lives and state that it will be possible for the employees to commit themselves to their jobs on physical, emotional and mental dimensions in order for this to happen. In another study on the subject, it is seen that psychological engagement in work can occur by fulfilling the conditions of significance, safety and suitability. Schaufeli et al. (2002) states that work engagement behaviour consists of three dimensions: vigor, dedication and identification.

Vigor

Vigor dimension is defined as the employee's feeling vigorous during his/her working life, showing a high level of energy, being willing to work, constantly communicating and interacting with his/her colleagues, volunteering to make efforts, and tending to remain determined and persistent when he/she experiences failure or difficulties.

Commitment

The commitment dimension refers to one's commitment to his/her work, attributing value to the work, integrating with his/her work, the meaning he/she attributes to his/her work, challenging and enthusiastic mood and refers to emotions that include passion, desire, pride and competition. Employees who are engaged in work perceive their work as attractive because they think they serve a valuable and important purpose. Therefore, commitment is defined as the summary of the pride, inspiration and caring feelings of the employee towards his/her job.

Incorporation

The incorporation dimension is defined as the employee focusing completely on the work he/she does, giving himself/herself to work, thinking that time passes quickly while working and having difficulty leaving the workplace.

Based on these definitions about the dimensions of engagement in work behaviour, Maslach et al. (2001) state that vigor and commitment dimensions, which are sub-dimensions of engagement in work, and emotional exhaustion and desensitization, which are dimensions of the concept of burnout, are completely inverse concepts (Maslach, Schaufeli, Leither, 2001). Therefore, it is stated that the inverse relationship between being engaged in the work, which is considered as the antithesis of burnout, and the concept of burnout also manifests itself significantly among the specified dimensions.

2.3.6 Effective factors in engaging in work

In today's challenging competitive environment, it is evident that the concept of engagement in work has significant benefits at the organizational level and that organizations need employees who are engaged in their work for their continuity. Therefore, organizations should develop strategies to ensure that employees within their organization are engaged in their work and make efforts to increase the number and qualifications of employees engaged in work. It is observed that there are many factors affecting the work engagement behaviors of employees. These elements can be categorized as personal, organizational, environmental and work-related elements.

Individual elements are shaped within the framework of positive self-evaluations of individuals. The elements discussed in this context indicate the ability of individuals to effectively and successfully control and influence their environment (Bakker and Demerouti, 2008). It is said that positive evaluations in this direction have positive outcomes such as goal setting, high performance, business life and daily life satisfaction (Judge et al., 2004). Because it is stated that the person is more likely to perceive himself/herself more positively within the framework of his/her individual resources and that he/she feels more compatible with the purpose he/she has determined.

People who have a harmony in this direction use their internal motivation sources in this process to achieve the goals they set and thus achieve higher performance and satisfaction.

Studies conducted to determine the relationship between individual elements and work engagement behaviour indicate that self-efficacy, self-esteem, locus of control and the ability to perceive and regulate the environment and emotions are effective predictive variables in being engaged in work. Xanthopoulou et al. demonstrated the positive effect of organization-oriented self-esteem, self-efficacy, and optimistic thinking structure on employees' engagement in their work. Therefore, it is accepted that the individual resources of the employees are an effective and important element in increasing the engagement in work, which is a concept with emotional and psychological characteristics. In this context, it can be stated that organizations that want their employees to engage in their work should primarily determine and take measures that can increase the psychological and emotional resources of their employees and adapt by adopting management forms. (Xanthopoulou, Bakker, Demerouti and Schaufeli, 2009a ; 2009b)

It is stated that the level of engagement of employees in work is affected by individual elements as well as job resources expressed as physical, organizational and social characteristics of the work. In their study on Schaufeli and Bakker (2004), they listed the positive effects of job resources as follows:

- (a) It may be effective in achieving work-related goals
- (b) Job demands and work costs can be reduced
- (c) It may be encourage development and learning individually

It is thought that job resources may be an internal source of motivation due to the fact that they contribute to the development of employees and are effective in achieving the goals created related to the work. In the study conducted on the subject, it is stated that the job resources meet basic personal requirements such as commitment, competence and autonomy (Başoda, 2017).

Giving feedback about the performance of the organizational management to the employee increases the sense of competence of the employee regarding his/her work, encourages learning and therefore development, provides participation in the decisions taken within the organization and social support, and can have an impact on satisfying the employee's needs of autonomy and belonging. Job resources are also expressed as external motivation sources. Because work environments with rich sources enable employees to be more motivated for their work. In such environments, it is likely that the given work will be successfully completed and the specified objective will be achieved. In this context, a supportive and encouraging management or colleagues in this direction may increase the likelihood that the employee will be successful in achieving his/her work-related goals. Therefore, it is seen that job resources have positive outcomes both in meeting the basic needs of the employees and in achieving their work-related goals, and therefore, they are accepted as an effective factor in the formation of engagement in work (Schaufeli and Bakker, 2004).

Studies examining the relationship between work engagement behaviour and work resources report that there is a positive relationship between work resources and work engagement, such as employees feeling the support and approval of their colleagues, providing autonomy, learning and development opportunities, and the management giving feedback on their performances (Albrecht, 2010a;2010b; Bakker and Demerouti, 2008).

Hakanen et al. (2008) found that the work resources of the organization increased the level of engagement of employees in their jobs (Gökaslan, 2018). In a similar study, Schaufeli et al. (2009) concluded that changes in job resources have a decisive role in the employee's engagement in work. The results obtained from the study indicate that autonomy, learning and development opportunities, social support, and feedback on the performance exhibited are decisive in engaging in work. When employees face challenging and tiring job demands, the prominence of their job resources increases their level of motivation. Bakker et al. (2007) found in their study that when employees face challenging and tiring job demands, their job resources affect their level of engagement at a significant level and that especially appreciation

and approval, support of superiors, innovation and organizational climate are the resources that help employees cope with challenging and tiring demands.

It is stated that many factors such as in-house communication, management based on trust and respect, organizational culture, leadership and corporate reputation are effective on the engagement of employees. Therefore, he/she makes measurements and evaluations with preventive methods as an organizational culture and policy that motivates employees to engage, incorporates the competencies, talents and skills required for continuity and growth and tries to make these skills attractive.

Another determinant factor of being engaged in work is the desire of employees to stay in the organization and be productive due to competition (Lockwood et al., 2007). It is stated that this factor should also be taken into consideration since the employees' willingness to stay in the organization and to compete determines their level of engagement in work. Another factor effective in engaging in work is perceived support. The support perceived by the employee creates efficient, quality and productive teams and therefore high quality productive workmanship. Individuals who work as a team with their colleagues and are engaged can share knowledge, experience and motivation and engagement within the team can lead to an increase in personal performance (Berg, 2013).

Personal differences and relationships also influence work engagement behaviour. It is stated that personal differences determine the nature of the person and affect the perception of being engaged in some role performances or not. Stress in the family affects the stress in working life and stress in working life affects the stress in the family (Kular et al., 2008). In this context, it can be stated that the stress in the family and working environment affects both the conflict within the family and the conflict at work, and as a result, it affects the employee's engagement in work. Harmony must be established between the person and the work in order to ensure that the employee is engaged in the work. Creating this harmony is possible with a sense of participation and control in the decisions taken, a sustainable workload, an

ongoing recognition and reward system, equity and law, a sense of belonging and a valuable job (Maslach, Schaufeli and Leiter, 2001).

Roozeboom and Schelvis (2015) reported in their study that the strategies developed to increase the level of engagement of employees should be in the direction of increasing resources or positively affecting the opportunities of employees to access these resources. Ardiç and Polatçı (2008) stated that in order to develop different strategies to ensure that the employee is engaged in work, firstly, it is necessary to determine how the sense of burnout occurs and how it creates personal and organizational effects, and the most successful and effective way to create a sense of engagement in work, which is the opposite of the sense of burnout, is to show proactive behaviour, and if this cannot be created, it is necessary to realize and take precautions as soon as possible.

2.3.7 Strategies to ensure engagement in work

When the relevant literature is examined, it is seen that organizational and individual strategies can be developed to ensure that employees are engaged in their work (Ardıç and Polatçı, 2008),

2.3.7.1 Organizational engagement strategies

As a result of the studies conducted when the literature is examined, strategies to ensure engagement in the work at an organizational level; to determine the needs, to apply additional equipment when necessary, to ensure intra-organizational decision-making and participation in these decisions, to appreciate the achievements of the employees by valuing them, to determine the level of responsibility of the assigned work, to equalize the responsibility and authority, to develop a fair and equal reward order, to ensure an equal distribution of difficult and tiring works in order to prevent the intra-organizational workload from being collected in the same employees, to support in-house team work, to prepare the ground for effective and quality in-house communication, to pay attention to individual development and listening, to give the time required for them during working hours, not avoiding in-service trainings, forming necessary teams for support purposes within the

organization, ensuring that communication between employees is efficient and fluid, assigning employees to different tasks, being sensitive about receiving supervisory support, developing managerial skills by imposing authority and responsibility on subordinates, providing recycling related to regularly and continuously positive works, adjusting working hours by considering the health of the employee, ensuring intra-organizational commitment, clearly defining the tasks assigned to people, providing in-house counseling services, following an understandable policy in promotions and increasing the necessary social activities and holiday opportunities for employees, providing opportunities for career-oriented people to demonstrate their performance (Bahrami et al., 2016; Lok and Crawford, J. 2001)

2.3.7.2 Individual engagement strategies

In the studies conducted to provide strategies to ensure engagement in work on an individual scale, it is listed as having sufficient ideas about engagement behaviour, evaluating himself/herself and determining his/her needs, creating realistic goals and expectations related to the work done, being included in individual development and counseling groups, learning the right breathing and relaxation methods with a relaxing effect, listening to relaxing music, working out for his/her free time, exercising and doing sports, knowing and accepting his/her personal limitations, having knowledge about the possible risks and difficulties of the employee before starting the work, determining a peaceful and stress-free lifestyle, managing his/her time, acquiring information about stress management and taking a break or changing the work when necessary (Fletcher, 2016a;2016b).

When the relevant literature is examined, it is observed that organizational elements are more effective on burnout feeling when compared to individual elements. Emotional exhaustion can only be transformed into energy when individual-based strategies related to engagement in work are developed, but it is determined that the low sense of achievement in the person, who is other dimensions of burnout, can be eliminated in cases where engagement strategies in organizational dimensions can be used correctly (Ardıç and Polatçı, 2009). If all these requirements are determined and these identified

needs are met, it will be possible for the employees to engage in the work. Meeting these needs will enable employees to engage in their work. These people, who are engaged in their work, will also play an important role in giving opportunities to the organizational environment in which both organizational and individual goals are achieved (Esen, 2011).

2.3.8 Approach to engagement in complementary work

Saks and Gruman (2014), in their study, revealed the approach of being engaged in an integral work based on the inferences of Kahn (1990) with the job demands-job resources (JD-R Model) approach related to work engagement behaviour. In this context, this approach states that besides job demands and job resources, three psychological situations put forward by Kahn (1990) should be addressed together. Another feature of the inclusive work engagement approach is that employees are engaged in different ways and conditions depending on these psychological situations. Therefore, the approach of engagement in complementary work argues that job demands and job resources should be addressed together with psychological variables and that each of these psychological conditions causes a different type of engagement.

Employees' engagement in work is expressed as a very detailed and wide-ranging structure depending on more than one factor and as can be understood from its name, it focuses largely on the concept of work. This situation is highly related to the Work Engagement Scale (UWES), which enables empirical examination of work engagement. Because according to Schaufeli and Salanova (2011), who developed this scale, the employee's engagement may include his/her profession or professional role, his/her relationship with his/her job and organization, but the behaviour of being engaged in work indicates the relationship between the employee and his/her job. Saks and Gruman (2014) state that employees have many other roles and responsibilities in addition to their jobs or job roles. Therefore, it is necessary to clearly state what kind of work the employee is engaged in. In this context, Saks and Gruman state the types of engagement they specify in line with the

variables effective on employee engagement as follows (Saks and Gruman, 2014).

2.3.8.1 Duties and engagement in work

The work of the employees covers more than one task. In this context, it is possible that there may be differences in the level of engagement of the employee during the transition from one task to another and that he/she may be engaged at less or more levels while performing some tasks (Schaufeli and Salanova, 2011). This situation can be expressed as having different levels of engagement under the influence of the psychological conditions of the person and the qualities of the work he/she receives. For example, it is known that most of the academicians are more interested in scientific study activities than lecturing in the classroom. However, both situations are part of their mission. Some academicians, unlike these two jobs, assume administrative duties in schools and can engage in this role more than other duties. Therefore, the levels of engagement may vary between the tasks undertaken in relation to a particular job.

2.3.8.2 Being engaged in the organization

The fact that the employee completely absorbs his/her job roles and transfers all his/her resources to the work he/she does is highly related to the meaning expressed by the organization he/she is involved in. In this context, Saks and Gruman (2014) state that the level of engagement based on the perception of the employee about the organization in which he/she is involved is being engaged in the organization in which he/she is involved and states that the priorities for being engaged in the work and organization differ from each other. For example, a professor who is fully engaged in his/her work may not be engaged in the role of being a member of the department or school in which he/she serves. On the contrary, it can also be observed that the employee cannot engage in his/her work while engaging in the role of being a member of the organization in which he/she is involved.

2.3.8.3 Engaging in the study group

Saks and Gruman (2014) finally state that the level of engagement of employees may differ according to the working group they are a member of. The type of engagement that they define as being engaged in a group or team argues that the employee can engage in a different level of engagement to the working group or team, regardless of the job they are doing and the organization they are involved in. In this context, although the employee is engaged in his/her work, it may not be possible for him/her to use all his/her resources for the working group he/she is involved in and to devote himself/herself to the working group he/she is a member of. Because the psychological conditions of the person may vary as well as the job demands and resources within the working group he/she is a member of. Therefore, the employees will determine the level of engagement according to the current conditions. For example, a worker with a low level of engagement in his/her job may be positively affected by the social environment of the working group in which he/she is assigned and can easily adapt to his/her roles in the group and fully engage in the group using all his/her resources.

2.3.9 Consequences of engagement in work

As a result of the desired and positive organizational environment in terms of organization, the concept of engagement in work has positive outcomes in individual and organizational dimensions according to the levels of existence in employees. Considering that the individual is not only affected by his/her business life, but also his/her own private life and social life, and considering that all these lives of the individual are generally intertwined and interrelated, it will be understood to what extent the results of being engaged in work have a wide and important effect (Bakker and Demetroui, 2008; Kodaş, 2018).

When considered at the organizational level, it is seen that these people working in each unit of the organization and their expectations from the organization they are involved in and their engagement with their jobs are affected by the organizations they work in. Because it is stated that engagement in work will be effective in the performance of the employee, in his/her willingness to achieve organizational goals, in the quality of the goods,

services and work he/she puts forward and in the contribution he/she puts to the positive climate within the organization.

Ardıç and Polatçı (2009) emphasize the need to ensure that employees are engaged in their work by turning the sense of burnout in a positive direction in order to achieve efficiency and productive results in organizations, to increase the quality of business life and to increase the welfare of the employees, and thus they state that they will increase the efficiency and productivity level of the organization they are a part of as well as being engaged in their work.

Work engagement behaviour enables organizations to keep employees in their own structures and prevents them from quitting their jobs to a certain extent. In this context, in order to be engaged in the work and to ensure the productivity of the person in the organization, well-planned human resources and organizational policies need to develop and pay attention to this issue. It is stated that employees who are engaged in work are more interested and sensitive to intra-organizational activities, are more sincere and sharing with their colleagues, feel positive emotions such as helpfulness, happiness and optimism in the work environment and all these positive emotions play an important role in increasing intra-organizational productivity and effectiveness (Bakker and Demerouti, 2008).

People who are engaged in work make a difference as vigorous and energetic employees who are committed to their organization and do not complain about work-related stress and thus create a positive environment in the working environment with their positive attitudes towards work. When the relevant literature is examined, it is seen that this positive atmosphere affects other employees in the organization positively. It is stated that employees who are engaged in their work experience a higher level of satisfaction than other employees and are less prone to leave their jobs. Studies on the subject have found that engaging in work has positive effects on one's health (Roozeboom and Scheluis, 2015).

Harter et al. (2002) stated in their study that the employee's engagement in work significantly affected the job outcomes positively. Lockwood et al. (2007) stated in their researches that employee engagement is the most important

determinant of organizational success, talented employees who do their job well are preferred in organizations where high level of engagement is ensured, organizational performance and shareholder value increase and customer loyalty is improved.

In their study conducted in 2013, Berg et al. stated that employees who are engaged in work are less absent, have a greater tendency to stay in their organizations and that the diseases experienced by people decrease with the increase in the level of engagement. Agyemang and Ofei (2013) stated that people who are engaged in work tend to respond to the resources provided to them by the organizations they are members of and thus feel more loyalty and loyalty to their organizations.

Kular et al. (2008) state that the level of engagement in work and organizational performance are interrelated, the relationship between being engaged in work and being a productive worker is not clear and clear, but the work lives of the employees who are engaged in their work get at least three times more positive results than those who are not effectively engaged and as a result, productivity increases at a positive level. It is stated that organizations that can fulfil the conditions of being engaged in work may become more advantageous compared to other organizations (Macey and Schneider, 2008).

62.3.9.1 Negative consequences of being engaged in work

In studies on the scope of positive organizational behaviors, it has also been stated that engagement behaviour may have some negative consequences. In a study conducted in this context, it was revealed that implementations beyond a non-real standard adversely affected the employees involved in the organization and caused a negative resistance to the employees' jobs (Özkalp and Meydan, 2015). However, it is stated that overconfidence prevents future performance of employees (Vancouver, Thompson, Tischner and Putka, 2002; Özkalp and Meydan, 2016).

Another negative outcome of work engagement behaviour is that employees are excessively immersed in their work. Excessive self-immersion in work is accepted as workaholism in some people. Workaholism, which is defined as

excessive work and work addiction, is handled as a negative aspect of work engagement behaviour. Workaholic individuals disrupt resting, caring for their families and being with their social circles. As a result, the balance between work and private life is disrupted and conflicts may occur. Disruptions, separations, divorces and restlessness in family relations and orders are stated as the negativities faced by workaholic individuals (Shimazu et al., 2011). When these negativities are considered as a holistic, it can be said that some environments emerge that will create an obstacle for the continuity of the positive outputs of engagement behaviour.

2.4 Self-efficacy

2.4.1 Definition of self-efficacy

Self-efficacy is the level of belief that determines the behaviour of the individual in the works he/she does and the events he/she may encounter. It can also be expressed as taking action according to the situation by using their own resources according to the performance expected from the individual. There are many definitions of Self-Efficacy in the literature. Some of these definitions are provided below.

Bandura's definition of self-efficacy is "a person's self-perception, judgment, and belief in his/her capacity to plan and successfully perform the activities needed to elicit a particular behaviour or performance" (Bandura, 2010). According to Schunk, competence is "the most important predictor of individual behaviour. If people believe that they have the talent and supervisory power they need to be able to perform a task, they have a more intense desire, responsibility and decisive behaviors related to this issue or task to perform and be successful ". Sharp states that the belief in self-efficacy forms the cornerstone of people's motivation, personal happiness and individual success. He/she may be reluctant to cope with the difficulties in life and react to these difficulties if he/she does not believe that the actions he/she performs have reached the desired result. At this stage, self-efficacy is of great importance in the judgement of individuals (Schunk and Zimmerman, 2008; Pekmezci, 2010).

According to Bouffard-Bouchard, Self-efficacy "plays a role that initiates behaviour, increases motivation and continuity, and thus enables performance to be demonstrated". It also enables the effective association of variables such as knowledge, skill and potential abilities of individuals with self-efficacy beliefs (Kotaman, 2008; Bouffard et al., 2005). Self-efficacy is defined as "the judgments of individuals about their determined performance or their ability to organize and implement the activities required to achieve the performance they want". Self-efficacy of employees may depend on knowledge, skill and attitudes as well as physical competence required by the job (Pintrich, 2003).

Carpenter (2007) suggests that self-efficacy is shaped by past performance. For example, a student who performed high before an exam is thought to perform the same in the next exam. Self-efficacy beliefs also affect the thoughts of individuals, how they motivate themselves according to the difficulties encountered and the order of preference of the decisions to be made throughout one's life. When we look at the definitions, for self-efficacy, it is the belief about the individual about how he/she should be successful against the difficulties he/she encounters (Bandura, 2002).

Self-efficacy theory argues that self-efficacy expectation is independent of outcome expectation. As can be understood from the definition, the expectation of self-efficacy, which is a belief in overcoming a job, is two independent factors related to the outcome of a job. This theory suggests that "competence expectations" are the central and basic determinant of behaviour. However, it is also discussed that expectations for outputs may be more important or both may combine linearly or determine behaviour in multiple ways (Schunk and Zimmerman, 2008).

Bandura, (1977) addressed self-efficacy perception in two categories as competence and outcome expectation and modelled behaviour on this. This model is in Figure 4.

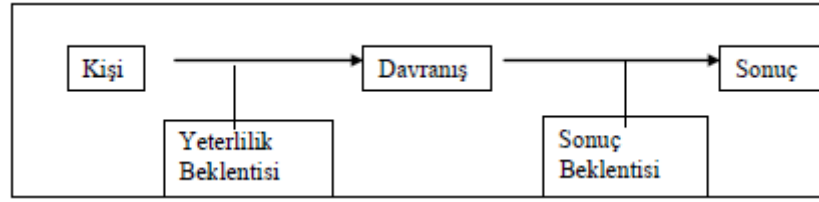


Figure 4. Bandura's Model of Self-Efficacy.

It is cited completely from 'Self-Efficacy: Toward a Unifying Theory of Behavioral Change', A. Bandura, 1978. Psychological Review, p. 199.

The expectation of the result in this model constitutes the individual's prediction that the behaviour in question will lead to various consequences. The expectation of competence is that the individual is convinced that he/she can successfully exhibit the behaviour required for the emergence of these results. The reason why outcome and competence expectations are different from each other is that individuals believe that they can demonstrate the skill expected from them in the face of events (Bandura, 1978).

2.4.2 Sources of self-efficacy

Self-efficacy is a belief that develops in the person as experiences and experiences are gained over time. Self-efficacy of individuals can be improved by experiencing events, observing other people, and listening to good and bad criticisms of others about themselves. Self-efficacy of the individual is a concept that changes over time and is specific to the areas in which the individual is prone to his/her ability. For example, while the self-concept of an individual with high talent in one area may be high, the self-concept may be low in another area (Baltacı, 2008).

Self-efficacy belief develops as a result of different experiences. As a result of the studies conducted, it is stated that one of the most important variables that affect self-efficacy belief is the experience variable and the experiences obtained positively are effective in strengthening self-efficacy belief (Kurbanoglu, 2004). Self-efficacy is acquired through mastery experience, representative experience, verbal persuasion and emotional stimuli (Heslin and Klehe, 2006)

2.4.2.1 Experience of mastery

One of the most effective and efficient ways to reveal a strong belief in competence is through mastery experience. While the experiences related to success pave the way for the development of the self-efficacy belief and becoming stronger than it is, it is stated that the experiences with a sense of failure weaken this belief. As a result of repeated failures, the belief that the person is inadequate is reinforced. However, if the person has a strong and strong belief in competence, the failures experienced by this person may not be destructive and destructive at many levels on the perception of competence. The belief in competence developed by the person in that field can then be transferred from one field to another and thus reveal a general belief in competence. In order to have a strong and firm belief in competence, individuals need to experience experiences that teach them that they can overcome the obstacles they face and that show them that they can overcome them with persistent efforts. First flight lessons of pilots can be given here as an example. These flights are designed in such a way that trainee pilots are primarily challenged, but at the same time they are provided with activity-enhancing experiences in order to be successful in each session. Only people with easy success experiences are quickly discouraged and motivated when faced with a possible failure (Heslin and Klehe, 2006).

Although there is a general opinion that the perception of self-efficacy increases as the experiences are experienced and the perception of self-efficacy decreases in cases of repeated failures, how these experiences are formed also depends on the effect of the successes or failures experienced on the perception of self-efficacy. As a result of successful experiences, it depends on the change in the self-efficacy perception of individuals; on their understanding of their own potential in the individual, on the amount of effort made, on the perception of the difficulties of the task performed and performed, on the amount of aid from the external environment, on the conditions in which the individual is in, on the success or failure he/she experienced previously, on how long the experiences experienced are kept in memory, and on the correct use of these experiences in appropriate situations (Baltacı, 2008).

In summary; while successful experiences increase the self-efficacy of the individual, successive failures lead to a decrease in the self-efficacy of the individual (Kurbanoğlu, 2004).

2.4.2.2 Representative experience

In addition to their own experiences, this performance is realized by visualizing and learning while other people perform a task successfully. This method, known as role modeling, can contribute to the development of competence beliefs by providing people with information about how to perform certain tasks and how to exhibit a successful attitude when faced with a similar difficulty. Good role models provide a permanent skill and learning against repeated mistakes or possible failures (Özbaş, 2014).

Findings in field studies have provided evidence that modeling and social comparison confirm this idea. This social comparison is expressed by comparing oneself with a worse person (downward comparison) or with a better person (upward comparison) (Vrugt, 1994). He argued that people who have to fight fear and stress' can be motivated and inspired by a good example. Models are more effective in increasing self-efficacy when one observes that they personally like and have similar qualities (age, gender and ethnicity) (Updegraff and Taylor, 2000).

Individuals increase their self-efficacy when they are sure that they can avoid repeating the mistakes of others by observing their successes and failures (Bandura, 1994).

2.4.2.3 Verbal persuasion

Verbal persuasion is another way to establish self-efficacy when people, respected managers, encourage individuals and praise them for their competencies and abilities. Instead of including or referencing comparisons with other employees when giving effectiveness enhancing feedback, making speeches that have made progress possible is more effective. When all these incentives are in a way that exceeds one's potential, faith in oneself is broken as a result of failure. People who are convinced that their capacity is limited tend to give up immediately because they think they have exceeded

themselves. In addition, encouraging oneself positively also increases self-efficacy (Heslin & Klehe, 2006). Failure of the individual to believe in his/her own abilities by limiting activities and reducing motivation has a negative effect on his/her own behaviors (Bandura, 1994).

In verbal persuasion, who is the persuader has a great influence on the other side. The reputation and experience of the persuader in the formation or increase of self-efficacy belief are effective in this process (Baltacı, 2008).

2.4.2.4 Physical and emotional state

Individuals have a good insight into their emotional skills and emotional intelligence and physiological skills and have the ability to evaluate the physiological and emotional reactions they experience when doing a job. People accept the stress they experience due to negative thoughts as an indicator of physical inadequacy and fatigue and pain they feel in jobs requiring inadequacy, strength and endurance. People's beliefs in their coping abilities also play an important role in self-regulation of emotional and physiological situations. Accordingly, the fourth way to change one's own perception of self-efficacy is to improve the physiological and emotional states interpreted by individuals, in other words, to reduce anxiety, fatigue, mood and correct misunderstandings about their own physical judgments. People who believe that they can exercise control over potential threats do not create anxious thoughts and therefore are not disturbed by the situations they face (Bandura, 1999).

2.4.3 Effects of self-efficacy

Self-efficacy has various effects on individuals. Below are descriptions of the effects of self-efficacy on individuals.

2.4.3.1 Cognitive impact

The effect of self-efficacy belief is an important concept that affects the cognitive process. It plays an active role in determining how much the person values his/her own capacity and his/her goals. Before people take action, they form a thought about that action first. The person's own perception of

competence shapes and creates the action and then enters the process of experiencing it (Bandura, 1994).

Because people with high levels of self-efficacy cope more effectively in possible scenarios, they have richer cognitive resources, more strategic flexibility, and are more effective in managing their environment. These people are also more effective in identifying the obstacles they will encounter and in constructing success scenarios that will positively affect their performance. People who do not trust their own self-efficacy focus on negative situations and focus on scenarios that will negatively affect their performance and prevent their success. When evaluating situations, those who rely on their own competence focus on possible opportunities rather than spending time on possible risks. These people are based on the perspective of creating a positive future while directing their lives (Bandura, 1999).

2.4.3.2 Effect on motivation

The belief in competence has a fundamental importance in relation to the level of motivation of the person. Bandura (1995) states that people are motivated to make these decisions by making decisions about what they can do before taking action on the jobs they will do. The level of self-efficacy belief determines the level of success expectation and motivation of the person and determines how much effort he/she spends on that study. People with a strong self-efficacy belief increase their motivation and act more persistently to succeed, while people with low self-efficacy belief discourage, reduce their efforts or stop making efforts in the face of difficulties (Bandura , 1983).

In a study conducted by Grove (1993) with smokers, the causal attributions of subjects who failed to quit smoking to these failures were evaluated in terms of control source, controllability and invariance. The results obtained showed that users with high self-efficacy beliefs attributed their failures to motivational and situational factors more than users with low self-efficacy levels. The attribution of a failure to a lack of effort or skill has important implications for motivation. Since effort is perceived as an unstable factor, the attributions made to this factor lead to an expectation that it can be achieved if enough

effort is made. Skill is a stable factor. A loading on this factor brings with it insolubility and thus leads to a decrease in the level of motivation (Öcel, 2002).

2.4.3.3 Effect process

The belief in one's own capacity also affects the levels of stress and motivation they experience in difficult and threatening situations. Gained self-efficacy plays a leading role in controlling stressful and anxious factors.

People's feelings of depression are cognitively generated through sadness and worrying thoughts. Such feelings increase the likelihood of difficulty in controlling thoughts, increased sense of inadequacy and the duration and frequency of periods of adherence to sad thoughts. Therefore, one's own sense of competence, the environments they choose to be in and the types of activities they are involved in play an important role in people's lives. People with low self-efficacy avoid difficult tasks that they perceive as threats. These people keep their goals low and cannot exhibit a committed behaviour towards the goals they set. Instead of finding a way to succeed while feeling under pressure, people with low self-efficacy disappear into their own doubts. They focus on the obstacles they face when faced with any difficulties, the negative consequences they may face and their own inadequacies. All these negative consequences lead them to lose their sense of competence. These people quickly give up or give up in the face of difficulties. As a result of the failures they have experienced, they are slow in restoring the competence beliefs they have lost, and this causes them to easily experience stress and depression. In contrast, people with a high level of self-efficacy perception approach the challenging tasks they face as experiences that they need to overcome in a way they think they can unlock their own potential, not as a threat they need to escape. Such people are interested in what they do, identify the obstacles they may encounter and fight against these obstacles without fear. Rather than being devastated by problems or focusing on destructive concerns, their focus is on developing strategies for how they can succeed. When these people fail, they think it is solvable. They increase their efforts, knowledge and equipment in the face of the obstacles they face, believe that the difficulties they face are

solvable and regain their sense of self-confidence in a short time (Bandura, 1999).

There are other ways that self-efficacy is beneficial to health. This allows people to pay attention to their vital health. Self-efficacy affects every stage of human development. It covers many areas, from changing health habits to how they change motivation and habits. The stronger the self-efficacy regulation in human beings, the more successful human beings are in reducing things harmful to their health and incorporating activities that strengthen their health into their daily lives (Bandura, 1994).

2.4.3.4 Impact on the selection process

The perception of competence of the person is decisive on many things as well as on the behaviour of choosing environmental conditions in an appropriate and harmonious manner. While people avoid activities and environments that they think are much higher than their capacity by increasing their performance, they prefer activities and activities that they believe they can achieve and overcome. Individuals with low perception of competence avoid jobs that they perceive as difficult, are less willing to do jobs and tasks, and their level of commitment to set goals is not strong. Individuals with low perception of competence, when faced with a difficult and complex task, focus on their own personal inadequacies and focus on negative outcomes instead of looking for and thinking about ways to accomplish the given job. Individuals with poor perception of competence give up quite quickly when faced with a difficult task. It is very difficult for them to gain feelings of competence after any failure experience. They do not have to have too many failures to lose confidence in themselves, they can easily be exposed to stress and depression (Bandura 1983).

In the studies conducted by Bandura (1999), it was found that the socio-economic level of a family was indirectly related to the professional trajectories of children aged 11-15 years. In addition, it was observed that beliefs of competence in academic, social and self-regulation were effective in determining their sense of competence (farmer, gardener role, soldier, police role, doctor, pharmacist, nurse role, mechanic, worker role, etc.) by affecting

both directly and indirectly the academic goals of children. It has been revealed that individual competence perception is an important determinant in determining children's occupational selection competence perceptions and labor law preferences according to their academic achievement level (Bandura, 1999).

On the other hand, individuals with a strong perception of competence develop and increase their own abilities in many ways. They rely heavily on their own capabilities, taking part comfortably in these tasks, rather than perceiving and avoiding tasks that the challenger sees as difficult. Individuals with high self-efficacy perceptions are committed to setting strong and ambitious goals and concentrate on their work instead of focusing on themselves. When faced with a difficult task, they have longer periods of time to continue their efforts. After the achievements achieved with the failure experienced by the person, they quickly regain their feelings of competence. They also think that their failure is due to a lack of effort or a lack of skills and knowledge to be gained (Bandura, 1995). On the other hand, a strong perception of competence also affects the specificity of the selected target and the commitment of the person to the target (Öcel, 2002).

2.5. Accounting Education Concept

2.5.1 Conceptual accounting education

“We should educate today’s students not for the world we live in, but for the world they will live in”. Education is constantly renewed even within itself (Barth, 2008). Accounting education varies according to the cultural and geographical location of a country. Although there is no accounting law in the TRNC, it has an important recording culture from the Ottomans (1571-1878) and still maintains the British recording culture with the laws from the British administration and colonial period (1878-1960). Currently, IFRS (International Financial Reporting Systems) is used together with the uniformity accounting system used by Turkey. The establishment and management of companies is within the framework of this law, which came into force in 1948 (Tosun and Atai, 2014). It is seen that the accounting system in the countries is affected by the countries in which they have commercial relations. In developing

countries such as Turkey and TRNC, it is seen that the countries with which they have economic and commercial ties are affected according to their accounting systems. Differences in the accounting education received cause differences in the accounting systems applied. Such differences adversely affect the financial system. Namely; different accounting trainings received and different accounting systems applied in different countries create difficulties for financial practitioners in the globalizing world to read and interpret the financial statements. In order to minimize these negativities, it is envisaged to raise the unity of practice with IFRS, which may be a uniform accounting system, and to standardize accounting education. Accounting deals with the collection and presentation of financial information for controlling the activities of the enterprise, planning of business actions, and making decisions about the enterprise both within and outside the enterprise (Ataman, 2003).

Accounting is a more comprehensive process than keeping records and includes the process of collection, analysis and interpretation of information (Küçüksavaş, 2005). Functional and formal definitions of accounting have also been made (Güney, 2003);

- It is a service activity that provides financial information to the parties about the use and distribution of assets and resources of commercial or non-commercial enterprises.
- It is a descriptive analytical discipline that shows the financial position of the enterprises and the results of the operations,
- It is an information system that reflects the economic information about the business to the parties in the process.

As stated in almost all definitions, accounting activities are a set of applications that provide information about financial events related to the enterprise, ranging from recording to interpretation. Accounting education is a vocational education and it is aimed to provide students with the knowledge and skills required by the profession. When teaching students, the main factors such as course content, number of credits and curriculum planning should be well designed (Barth, 2008). National and international regulations are needed in order to achieve the scientific competence to be gained in accounting education. These regulations affect the expectations of the market from

members of accounting profession. Expectations of the market with professional competencies and capabilities while education members of accounting profession, as well as the necessity and quality of providing quality education are the main elements that should not be forgotten. The importance of education is increasingly understood and education is accepted as one of the wealth indicators of the countries. In addition to obtaining professional knowledge, the students' ethical perception, professional values, mental, emotional and social abilities related to the profession will be increased in vocational education. Accounting education is a process that explains how to reach effective information to the users of internal and external financial statements by making high use of technological possibilities during all these processes, such as collecting information that is useful for the business, recording and auditing this information correctly, and reporting how to make a decision at the end of this process (Yanık, 2013).

With the development of science and technology, education definitely includes new methods and perspectives. Practical knowledge is as important as theoretical knowledge in a good accounting education. This practical information is obtained by acquiring some features such as problem solving, communication, being prone to teamwork and being able to use time. Our country is also affected by countries with economic and political relations in terms of education, especially Turkey. Turkey's relations with organizations such as AS FEE (European Federation of Accountants), IASB (International Accounting Standards Board) and IFAC (International Federation of Accountants) are also effective in education planning (Ünal and Doğanay, 2008).

Professional accountants should not encounter problems while continuing their activities or should be well trained to be successful professionals by solving the problems as quickly as possible. Instructors and academics who provide education take real responsibility on their behalf while raising members of the profession with the characteristics required by today.

2.5.2 Purpose of accounting education

In today's world, where information and information technologies are rapidly important, it means the sum of resources such as people, processes and equipment designed to transform financial information into meaningful information in order for accountants, who have an information system, to communicate it to buyers who need to make various decisions. In line with the developments, the importance of the accounting information system is gradually increasing. The "Enron" case and the effects of this case have had a significant impact on improving efficiency and quality in different fields from corporate governance to accounting, auditing, reporting and accounting standards (Zaif and Ayanoğlu, 2007).

Accounting; means the information system that is directly affected by the changes in the environment of the enterprise and constantly updated within itself. Only accounting knowledge is not sufficient for all of this to be in integrity. Information such as economics, law, finance and business administration and the navy of accountants are required. In this respect, the aim of accounting education is to benefit from other areas that will help it to interpret, analyse and make decisions other than gaining accounting knowledge. While preparing curricula, general education courses such as economics, law, finance, business administration, mathematics, literature, music and theater should be included as much as accounting courses within the framework of the purpose of accounting education. According to Zaif and Ayanoğlu (2007), if a different situation is encountered from this situation, students who have received accounting education will cause this gap to be filled in fields such as finance and engineering since they are not sufficient to meet the needs of businesses (Zaif and Ayanoğlu, 2007);

Accounting education programs should be organized in a way to meet these needs by determining the level of information needed in the changing world and students should not only be able to record the financial events that occur, but also to gain communication skills, ability to create and use information, decision-making skills, accounting, audit and tax information, business and related information and leadership skills by using teaching techniques

competently. As for the accounting courses to be included in the curriculum, it should be aimed to provide the basic concepts and principles of accounting to the students and to analyse the financial information and use it in decision making. A comprehensive vocational education will be possible if the students are provided with all the technical skills required by the profession as well as the moral rules required by this profession. Given all this, it will only be possible to ensure the quality of education by focusing on instructors, students and curricula simultaneously. Especially when preparing curricula and course contents in universities, the applicability of the information learned by the students as well as the objectives of accounting education should be considered. Permanent learning can take place in this way (Zaif and Ayanoglu, 2007).

In another definition, the purpose of accounting education is to explain to the people who receive accounting education what data may be useful for the business, to record these data, to classify them, to check the accuracy of the recorded data, to prepare the necessary reports and to comment on them and to apply the information obtained by using them in decision-making. In the understanding of traditional accounting education, explaining in detail all the necessary issues at the level that can fulfil the accounting job and duty defines the teaching of accounting account operations and accounting records. However, as a result of the effect of globalization and the changes in the necessary regulations and rules related to accounting and the emergence of the need for new information in the system, it has become necessary to go beyond the traditional understanding in accounting education and make some changes (Süer, 2007).

Accounting teaching should be in the form of behavioral accounting, which adds new visions to students, includes not only quantitative methods but also qualitative methods, examines and tries to make sense of human behaviors, and applies qualitative methods rather than using quantitative methods. The main purpose of accounting education in secondary education is the need for intermediate staff whose needs are felt in the field of accounting. Accounting education in secondary education is practical and fully covers vocational education. Because there is also theoretical education in higher education

institutions providing accounting education. According to the level of idealism in the learning environment, the learning style of the students should be determined and the course should be given accordingly and the students should fulfil their responsibilities. In order to present the courses in the most effective way, it may also be with image-based techniques such as presentations prepared in the PowerPoint program and coloured visual effects used in books (Akman and Mungan, 2004).

2.5.3 Importance and quality of accounting education

From the point of view of businesses, the professional accountant should be an expert in his/her job and should have kept up with the technology. However, in accordance with the concept of social responsibility of accounting, the accountant is expected to be a good financial analysis, entrepreneur, marketer, manager, communicator, and expert in public relations. In order for these features to be in the profession of an accountant, the updates related to the accounts or records must be reflected in the accounting education. For example, IFRS, one of the updates in the accounting world, has brought various differences in financial reporting and these differences have been accepted almost all over the world. In the following period, accounting education independent of IFRS cannot be considered (Uyar, 2010).

Today, the accounting system is also changing due to increased competition in the market, globalization and the disappearance of some commercial boundaries, and accountants need to keep up with all these changes. Good accounting education is required to catch changes. One of the basic building blocks of good accounting education is the quality of the education received by the trainers. Academicians, trainers and teachers should quickly update their curricula according to current technology and updated changes. Accounting education quality in universities should be increased in the development of professional accounting function. For this purpose, standardization processes are carried out in both vocational and educational fields (Cheng, 2007).

Accounting education should be provided by supporting accounting subsystems such as taxation, accounting management and accounting

expertise without forgetting the use of information technology, that is, accounting education should be supported by technology. Making courses with computer support and transferring web-based accounting programs to students will bring many advantages for both professionals and businesses. In addition, members of accounting profession need to have quality knowledge in special consultancy fields such as e-commerce, system consultancy, tax consultancy, financial analysis, reporting and planning (Nasir, Ghani & Said, 2009).

There is a close relationship between accounting profession and accounting education in terms of quality. Because in the future, the image of this profession can only be achieved by increasing the quality of education. Traditional teaching methods such as the change of businesses, written expression used in accounting education, oral expression and the use of accounting textbooks should also be changed with the effect of globalization. Traditional teaching methods should be replaced by more practice-oriented methods in order to increase the quality in compliance with the changing environment and accounting education. These methods should include methods such as working with real businesses, case study, use of technology, team work and feedback exercises (Jackling and Calero, 2006).

The main purpose of accounting education is to provide education to those who need to use financial information on the presentation of this information correctly and safely and to direct these practices within the same framework. Since the practitioners cannot fully obtain what they observe from the accounting education taught in higher education, they also include the accounting staff in an education and these practitioners do not consider the education given in these institutions sufficient in terms of accounting. Although the education in universities is equipped with the aim of raising members of the profession, it is necessary to attach importance to practice and practice in accounting education. Apart from theoretical education, the practices that should be given during the education period are closer to the practical purpose (Ayanoğlu, 2007; Alkan, 2015).

2.5.4 Requirement of accounting education

With the spread of mass media in the process of globalization, it has brought the world countries closer to each other and the exchange of information has increased day by day. Those interested in business world and accounting cannot stay away from these changes. The increase in the need for qualified accountants was due to the revision and re-evaluation of economic processes and the imposition of more responsibility on the accounting field. Objective access to the necessary information to the enterprises shall be made by qualified accountants in the accounting profession. As it is known in other sectors, the development of professional personnel, which is essential for accounting, is in the field of those interested in education (Süer, 2007).

Generally, the development of a state takes place with manpower. Human resource is also the main factor of qualified production. Making the most of the available resources depends on raising the human factor in this field. This requires a planned educational program. In a state with an unqualified and low level of education, raising unrecognized talents there is quite limited. As seen in all professions, self-developed human education efforts in the accounting profession increase in importance over time. Teachers, students and environmental factors also have a considerable impact on the basis of qualified human education. It is impossible for professional institutions that provide accounting education to be a compulsory part of the constantly transforming world not to see and follow this transformation in the regulations they will make in the education curriculum (Bean and Bernardi, 2005; Ünal and Doğanay, 2009).

It has been stated many times that the main institutions that determine the life of the people living in the society are; 1) Working environment 2) Education system, 3) Religious formations 4) Family and 5) Political areas and their importance has been emphasized. Researches examining the phenomena that young people need include: It shows that he/she focuses on vocational education, citizenship knowledge, vocational guidance and personality development. These factors are evidence that work and education, in other words vocational and technical education, have a noticeable place in human

life. The importance of vocational education in education issues and practices at all stages of human history and all over the world is an invariable symptom of this need (Türkoğlu and Sanem, 2011; Gültekin, 2020).

2.5.4.1 Social requirement

The need for socially technical and vocational education should be approached by acknowledging that it is a normal consequence of the human's impulse to participate in social life and/or being a sociological being. As the sole requirement of social life, people living in a community should participate at the highest level in social activities in society and undertake the works of social unity together (Altınay, 2016).

The professions provide a natural and realistic teaching environment in accordance with the social character, personally and socially. It is known as a contemplated issue from prehistoric communities to today in terms of making people acquire a business line for the reasons stated. Human spiritual existence and material existence appear to be an integral part of each other. In addition to this, spiritual existence heals only with the satisfaction of the material space. In fact, contemporary scientists who saw this fact tried to emphasize the importance of technical and vocational education by adopting a more utilitarian situation against the ancient understanding of education, which means being ready for the realm of thought. To give an example, the thinking structure envisaged by William James is based on the working life of the individual and means effective participation in business life. According to Dewey, the individual should be included in business life according to his/her special abilities. The democratization and development of the society expresses an opinion that the individual is suitable for the work he/she wants to do. When we look at the philosophy of education, the active participation and motivation of the individual in the business world is closely related to the education he/she has received (Eker, 2007).

From the point of view of social psychology, professions themselves are an indispensable tool for the phenomenon of education in developing the professional competences of people and societies and participating in social cooperation. Therefore, a vocational and technical education that maintains its

function in order to make young people useful to society should be as widespread as possible. Such education should address professions as an educational environment on behalf of people, while directing people's own internal capabilities to learn professions. It is a fact that gaps exist in this respect in existing applications. Therefore, it is necessary to equip young individuals with financial experiences during the education process and to ensure their professional development. In a time when it is proven in terms of biology and psychology that people as a whole can learn by living, the fact that millions of young people finish their education without choosing a profession and continue their lives separately from their families financially constitutes strong evidence of how essential it is to develop a bond in school and business life.

2.5.42.2 Economic requirement

People's welfare level is related to manpower other than natural resources and machine power and their proper use. Contributes to this process by vocational and technical education manpower. Therefore, it is clear that such education is financially needed (Alkan et al., 1991). If we list the factors that encourage economic development in the society, they are as follows:

- Preservation of patents and inventions,
- Mass production method and techniques,
- Efficient work of the workers,
- Commercially effective management,
- The method of distribution of wealth.

Effective and positive utilization of these factors is related to educational processes. Vocational and technical education can be benefited from by seeing an effective tool on this subject. Finally, we can list the main factors that necessitate vocational and technical education in economic terms as follows (Ünal and Doğanay, 2009).

- Meet the requirements of the labour market,
- Implementation of productivity and quality increase in production,
- Reducing unemployment rate,

- Reducing the production of goods and services to a low cost and quality bar,
- Increasing competitiveness in both domestic and foreign markets,
- Effective, efficient and rational utilization of resources,
- Monitoring and interpreting modern technological developments and adapting them to the production of goods and services,
- It is realized by taking fast, confident steps and supporting a healthy economic development.

Pressures for more efficient forms of production on economic organizations increase the necessity of scientific and technological developments, willingness and efforts to improve the quality of life for well-trained working power. Raising qualified labor force and bringing the quality of the educated to a high level will make the national economy stronger and will create a more balanced living space. The investment spent for vocational and theoretical education generates more income from social, educational and commercial fields than other fields. In addition, the level of personal and social well-being is more important than material wealth (Alkan et al., 1991).

2.5.4.3 Individual requirement

The needs for vocational and technical education have a social and financial basis as well as personal differences arising from them. The requirements can be classified into five different groups from the point of view of the individuals who will benefit from these services. In the first group, it is generally a group of students between the ages of 13-18 who are educated during the day and studying in secondary education. When young people in this age range complete their education, they need programs that can give them the characteristics to be gained in the cognitive, talent and behavioral fields that are deemed necessary in order to be able to put into practice in a profession and to move forward in this field. The second group consists of young people and adults at the post-secondary level after secondary education. The people who make up this group need to prepare for the required professions at a high level and to progress in their professions. The next group consists of people

who left the educational institution and started working life before completing their education in primary, secondary and high school periods.

When the general reputation is evaluated, these young people, who are temporarily accepted and who focus on jobs where no advanced knowledge and skills are needed, face unemployment problem in a very short time because they are characterized as lacking in education and they see that the jobs they work with are not continuous, regular and that there are no opportunities such as advancement or progress in these jobs. Young individuals in this group need education programs that will enable them to attend school all day and prepare for a profession that is valid and continuous by all circles.

In the fourth group, adults are now individuals who need improvement in their professions. Due to the innovations and developments in the field of technology, knowledge, equipment and skills should always be revised in order to keep up with the new conditions in business life. Therefore, individuals included in this group feel the need to be included in professional development programs in a systematic context. Disabled individuals who have become incapable of working due to physical, mental, social and psychological obstacles that have occurred over time and who have lost their profession constitute another group. Young and adult individuals included in this group should be reintegrated into social life. These people need education programs that will suit their special circumstances. In particular, this requirement is provided by vocational rehabilitation programs (Alkan et al., 1991).

2.5.4.4 National requirement

Within the social, economic and personal framework, it would be useful to examine the situation at the national level of the need for vocational and technical education mentioned with a general perspective. The subject of national requirements is necessary for the determination of the relations between the special conditions on a national basis and vocational and technical education. According to relevant research, the main educational problems encountered in our time are:

- A complete basic education at primary education level,
- An inclusive technique at secondary education level is the education of manpower,
- Establishing functional coordination between the field of employment and education.

The low literacy rate in the society and the limited resources allocated for education require that the priority in education be focused on the principle of "economic efficiency" rather than "mental excellence". This means the development and effective implementation of an effectively planned, functional vocational and technical education system throughout the country. The reasons for this requirement can be listed as follows (Alkan et al., 1991);

- Equipping the population migrating from rural to urban with the necessary knowledge and skills,
- Procurement of technically needed manpower,
- Contributing to the solution of the unemployment problem,
- Being able to use natural resources more efficiently,
- To increase the efficiency in production,
- To increase the production capacity of people,
- Facilitating the transition from agricultural production to industrialization,
- Breaking down financial barriers that make education difficult,
- To realize the equality of opportunity required in education,
- Highlighting the internal and economic importance of the work,
- Providing vocational guidance and consultancy services,
- To increase the quality of handicrafts.

As a result, in order to increase the efficiency of national human resources, vocational and theoretical education programs should be created and developed by taking into account the conditions in the business world, the basic differences between each profession and the different wishes of the young generation. It is accepted that various vocational and technical education programs are needed in different education periods and vocational

activity stages in terms of the needs of individuals (Tosunoğlu, Cengiz and Anadolu, 2018).

2.5.4.5 Professional skill requirements

Accounting profession education programs aim to develop and acquire existing equipment and skills of prospective members of accounting profession in terms of professional skills. The formation of vocational skills that vocational candidate members should make progress by the end of their first vocational development education and reveal these advances serves various objectives. At the end of vocational education, the individual should protect the public interests, improve the efficiency and quality of his/her work and increase the reputation of the profession he/she performs (Zaif and Ayanoğlu, 2007).

Skills become meaningful only through the integration of acquired knowledge, morality and core values and develop when used continuously and regularly. The professional accountant who is targeted by the professional information standard defines the knowledge gained by the education received by the candidate according to the professional skills education standard and the professional skills that he/she needs to reveal. These are intellectual interpersonal and communication-related personal and organizational skills that are compatible with the professional competence, professional values, judgments and business-ethical beliefs and attitudes of the professional accountant in order to complete the professional competence. Intellectual skills are related to acquiring information, organizing and comprehending from written or electronic sources; examining, researching, thinking as an analyst, expressing, entering the subject in unprecedented situations and being effective (Aydın, 2007).

Interpersonal and communication skills are related to the ability of a professional accountant to work and interact effectively and efficiently with others. Working with others for the common goal and interest of the organization in which he/she is involved, creating reasoned decisions, setting targets for these decisions and ensuring the effective transfer of information. Interpersonal communication skills are; being able to resolve disputes between accountants and employees, to exchange information, to establish

differences between people with different characteristics in cultural and social classes with an effective communication, to base the solutions of problems with consensus on professional and ethical rules, to express their ideas clearly and understandably while communicating orally or in writing, to understand cultural differences or language differences and to encourage the orientation of works as a team (Özbirecikli, 2007).

Organizational skills are closely related to the ability of a professional accountant skilled in his/her job to work effectively in an institution or work within an organization to obtain the best output or outputs from existing persons and resources. For example, when faced with any problem within the institution, the accountant should be able to overcome this problem. Organizational and organizational skills, the development of the functions taken over by the professional accountant during the decision, implementation and management process have also greatly increased the expectations about him/her, especially on the path to dynamism. This also revealed the need for global and political consciousness and business vision to be sufficient (Aydın, 2007).

The best place for the prospective professional accountant to acquire knowledge and skills is the internship environment. Although there is no internship directorate in the TRNC, information on the regulation of internship regulation in Turkey is stated in the Official Gazette dated 13.06.1983 and numbered 20194. Accordingly, six years of internship is required for those who graduate from commercial high schools and financial vocational high schools, four years for associate degree graduates listed in the Law, and two years for undergraduate graduates listed in the Law (Gürdal and Doğan, 2014).

There have been amendments to the Law on Public Accountant, Public Accountant and Certified Public Accountant in the Official Gazette dated 26.07.2008 and numbered 26948. Accordingly, the profession of independent accountancy has been abolished from the professional accounting groups. In order to become an Independent Financial Advisor, an internship requirement of 3 years has been introduced. Although internship education is implemented according to the legal requirements in Turkey, there are also enterprises that

do not add the necessary professional skills to interns due to the large number of enterprises. Since there is no definitive audit practice regarding internship standards, it is not possible to mention the exact quality of internship education received in Turkey and TRNC (Gökten and Gökten, 2016)

Apart from all these, it is also necessary to take into consideration that TRNC is subject to a different application from Turkey in order to get the accounting authority. Accounting authority in TRNC is divided into two, a person entitled to obtain Authorization A is authorized for the above-mentioned transactions of all enterprises' including public companies and banks', while a person entitled to obtain Authorization B is authorized for these transactions of enterprises except ' public companies and banks' (Özbirecikli et al., 2018). Since the professional accounting law has not yet entered into force, the conditions for obtaining this authority are not exactly clear. In addition, although this issue is more prominent in Turkey, the authorities fall into three categories as Independent Accountant (S.M.), Independent Accountant Financial Advisor (S.M.M.M.) member of the profession, (Y.M.).

2.5.5 The importance of professional values, ethics and attitudes in accounting education

Professional value, ethical judgments and attitudes gained to members of accounting profession during accounting education lead to improving their competence in their fields. The concept of social responsibility, which is one of the basic concepts of accounting, should be brought to students as an attitude. A member of the profession with a sense of social responsibility will consider the interest of the society, not the interest of certain person or persons or any institution in his/her decisions (Zaif and Ayanoğlu, 2007).

The current economic crisis and the association of these crises with accounting policies show that the ethical rules of accounting and auditing are important for national and international economies. A member of the profession who considers community interests as self-worth should be aware of accounting ethics and have sufficient knowledge. In the accounting profession, the rules of professional ethics have some characteristics: These should show that the professional accountant has sufficient experience in the

field, is impartial, honest and independent, and shows the social responsibility and care required by the profession while practicing his/her profession (Sarıtaş and Sarı, 2017).

Another purpose of accounting education is to provide the candidates who will perform this profession with professional value together with their business ethics and attitudes as a result of the education on accounting ethics. Ethics education should take this into account as there will be national and cultural differences between countries and adopt International Accounting Education Standards (IES), which should be in line with standards and where these common points are determined. In International Accounting Education Standards, a standard that determines common points has been determined by taking into account national and cultural differences that arise due to changes between countries (Gökten and Gökten, 2016).

The ethical values of the professional accountant candidate, which is one of the criteria that he/she needs to understand and evaluate before starting to perform the profession, can be improved with an internship that provides a real working environment. This clearly supports the fact that internship practice is mandatory for candidates for the profession. While Turkey's sensitivity in this regard is clearly understood in the publication of TURMOB's "Handbook of Ethics for Professional Accountants", there is no application in the TRNC yet. Professional organizations should make it compulsory for prospective members of accounting profession to have the necessary work experience and be equipped with education. It should provide opportunities for the student to observe and interpret professional values, ethics and attitudes while receiving the education and doing the internship and to learn these observations by putting them into practice. Institutions where the internship related to the profession to be performed is conducted should emphasize the ethical part of the accounting profession for the prospective members of accounting profession. Case studies, testing the ethical aspects of accounting education processes, group assignments in ethical analysis and decision-making process and workshops are considered effective methods. Evaluating in the institution is more difficult than taking written exams and therefore, as ethical dilemmas arise, these dilemmas should be discussed and problems

should be solved and ethical decision mechanisms should be examined and evaluated together with professional candidates (Saritaş and Sarı, 2017).

2.5.6 Studies related to accounting education

As the number of countries starting to use IFRS increases, the number of academic studies increases. However, differences in IFRS adoption periods cause differences in international accounting education.

It is recommended not to stay away from up-to-date information by following the changes in the accounting profession. (Çürük and Doğan, 2001).

Zaif and Karapınar (2002), when they investigated the need for change in accounting education, stated that the level of technique and knowledge used by the instructor would affect the student and that more qualified members of accounting profession could be trained in this way (Zaif and Karapınar, 2002). Yılmaz and Köse (2003) examined International Accounting Education Standards and emphasized that as a result, members of accounting profession should be knowledgeable people open to change, and that pre-qualification standards should be clearly established in order for candidates to increase their skills and capacities (Yılmaz and Köse, 2003).

Gücenme and Arsoy (2006) examined accounting courses in the Republican period and stated that the weight in accounting courses was on cost and management accounting issues and the developments in the accounting world were transferred to the curriculum (Gücenme and Arsoy, 2006). Sürmeli (2007) stated that in order to keep up with the developments in the accounting world, issues such as ethics, communication skills, conceptual dimension of accounting should be given importance and strategic change is essential (Sürmeli, 2007).

In the study conducted on International Accounting Education at Akdeniz University, it was stated that sufficient information was given about accounting finance, organization and professional competence in accordance with IES in business, economics and finance departments, but it was difficult to say the same statements for public administration, international relations and law departments (Uyar, 2008).

In their study, Munter and Reckers (2009) reached 530 academics and investigated when IFRS would be included in the certified public accountancy exams and course curricula, and when students would have knowledge and mastery of IFRS. As a result of the research, they stated that the content of IFRS was tried to be integrated into the course curriculum and this issue was considered by members of accounting profession (Munter and Reckers, 2009).

In the study conducted by Kroll in 2009, a comparison was made between IFRS and Generally Accepted Accounting Principles (GAAP) in American universities. As a result of this research, it was concluded that employers and audit companies expect prospective members of accounting profession to have sufficient knowledge on both issues.

2.6 Employability

2.6.1 The concept of employability

As a result of the studies conducted by Fugate et al. in 2004, employability was expressed as “the ability of working individuals to adapt to the job that provides their awareness by defining their career opportunities”. Employability is also defined as “people's own thoughts on the possibility of entering a different job or continuing to work in the job they are in” (Vanhercke et al., 2014). According to Rothwell and Arnold's definition in 2007, employability is “the ability of people to get the job they desire or to continue to work in the jobs they are working in”. It is stated that employability does not directly provide actual employment to individuals, but increases their chances of being employed (Fugate et al., 2004). Therefore, in order for people to be qualified as “employable”, there is no need to be working in the current situation. The first studies on employability started in the 1950s. Research in these periods focused on the participation of unemployed individuals in employment and the economic dimension of employment within the framework of the understanding of obtaining full employment (Thijssen et al., 2008).

Employability was examined at the organizational level in 1980 (Vanhercke et al., 2014). It is known that employability in this period is seen as a tool for institutions to combat the emerging differences. After the 1990s, the concept

of employability was evaluated as a concept related to the labor market and differentiated for its purpose in previous periods. Employability has become important not only for unemployed individuals but also for working individuals. The idea that being employable is very important not only in the labor market but also in providing career opportunities within and outside the boundaries of the organization has prevailed. The concept of employability argues that individuals should continuously improve themselves in order for them to manage their career development and to protect their job security. In order to ensure employability, it is necessary to assume important duties in its employers. Employers should provide their employees with the necessary information, time and resources to evaluate and improve the qualifications they need (Fugate et al., 2004).

McQuaid and Lindsay developed an integrated employability model in 2005. They examined the factors that can affect employability in three different dimensions as individual and external factors and personal situations. Individual factors consist of socioeconomic situations such as individuals' knowledge and skills, personal situations, personal life responsibilities and access to resources while being related to work experience. External factors include labour market conditions and macroeconomic factors. The studies addressing employability are examined in two subjective and objective ways. While it is important that people define themselves as employable in subjective dimensions, employability is determined by concrete criteria in objective dimensions (Educational status, work experience) (Vanhercke et al., 2014). Writers such as Berntson and Marklund, Arnold, and Rothwell (2007) focused on perceived employability. Perceived employability (AIE) is defined as "the perception of working individuals about the possibility of being hired differently similar to the work they do" (Vanhercke, et al., 2014). Objective employability is associated with concrete expressions such as people's educational status or positions in the labor market, while AIE is associated with people's ability to take a different position in the business they work in or to evaluate themselves in relation to whether they will take a job in different workplaces (Berntson et al., 2006).

2.6.2 Types of employment

2.6.2.1 Full employment

If all the factors of production are involved in production in an economy, this economy has achieved full employment. The use of all the production elements owned by the economy is defined as full employment. However, it is never possible for any of the countries to participate in 100% of the production elements at the same time. Even from the full employment status of countries, unemployment always exists at the rate of 2% or 3% (Kaptan, 1998).

But in no country, it is ever possible that one hundred percent of the factors of production participate in production at the same time. Even in the case of full employment, it is accepted that an unemployment rate of 2% -3% always exists. Unemployment cannot be completely eliminated in countries due to different reasons. These reasons can be listed as job change, displacement, lack of information about the labor market and inability to meet labor supply at the same time (Keskin, 2017).

2.6.2.2 Incomplete employment

Incomplete employment is defined as not all of the factors of production in the economy. In other words, "production factors in a national economy are not fully used according to technological dimension" (Özpınar et al., 2011). If there is incomplete employment in the countries, the amount of service and the goods produced are below the maximum limit. Therefore, the loss of welfare occurs in the country's economy and the rate of goods and services that can be produced decreases. For this reason, it is known that national income is below what should be in the position of incomplete employment (Şeremet, 2016).

Incomplete employment is defined as not using all of the existing labor in the country when only the labor factor is considered among the production factors. The existence of incomplete employment shows the existence of unemployment. The volume of unemployment level is related to the actual employment level (Kurbanoğlu et al., 2010).

2.6.2.3 Overemployment

Excessive employment is defined as "service and the goods produced do not meet the total demand even though all production factors in the economy are used effectively and more production is demanded than in this case". Excessive employment shows a situation in which labour demand expands to create an inflationary pressure in the labour market (Şeremet, 2016).

2.6.3 Factors influencing perceived employability

There are different factors that determine the level of employment perception of individuals and studies on the subject base these factors on individual and human resources policies (Dries et al., 2014).

2.6.3.1 Individual factors

Skills, skills, behaviors and attitudes of individuals are among the first of employability. Especially in terms of the current line of work, the ability of individuals to improve themselves is very useful to increase the perception of employment (Wittekind, Raeder and Grote, 2010). Entering a different job, staying in their current job and having a high level of perceived employability of individuals are among the precursors of employability (McArdle et al., 2007; Dries et al., 2014). There is a positive relationship between one's social life, adaptability and self-awareness levels and employment perception (Forrier, Verbruggen and De Cuyper, 2015).

High employability perception has been defined as a feature that improves individuals' social adaptation abilities. For this reason, there is a positive relationship between perceived employability and positive personal characteristics. Factors advocating employability are the characteristics that can be developed by people such as talent, knowledge, attitudes and behaviors. Employees prefer to work with employers who will contribute to their careers in order to increase their chances of finding a job. In other words, a broad employer is preferred (Dries et al., 2014). In addition, individuals with large-scale career plans have higher employment perceptions. For this reason, instead of being stable about career goals, raising oneself about different

alternatives will increase the perception of employment (Cuyper et al., 2008 ; Fugate, 2008).

Employment perceptions of employees who are open to change in the enterprise and employees who have an increasing career development in this sense are increasing. There is also a positive relationship between the increase in employment perception and business change orientation (Forrier, Verbruggen and De Cuyper, 2015). In addition, the higher the emotional control of the person, the higher the perception of employment. Therefore, it has been suggested that there is a positive relationship between professional approach and employment perception (Praskova, Creed and Hood, 2015). Until now, there is no equivalent for the harmony of personal characteristics and professional choice in the Turkish literature, but the relationship between personal characteristics of people and professional choices has been included in the foreign literature as "career calling". Praskova et al. determined in 2015 that the harmony between the personal characteristics of the person and their professional choices increased the perception of employment. Qenani, MacDougall and Sexton found that students who made career decisions freely in 2014 had a higher level of employment perceptions.

There are many factors that affect individuals' perceptions of employment and these factors are likely to multiply in the future. The main factor is the education received at school. Because the education received by the individual is the determinant of employment and difficult to change (Makikangas et al., 2013). High perception of employability provides a great advantage for students in career planning. There is a positive or negative relationship between perceived employability and a person's demographic characteristics and career development (Kmec, Huffman and Penner, 2014).

Another factor that increases employability is flexibility. The individual can change department or profession depending on the situation (Nazar and Van der Heijden, 2012). Because individuals want to improve their careers in line with the demand of the labor market (Clarke, 2009; Berntson, Naswall and Sverke, 2008). When we look at previous studies, it is seen that women's perception of employment is lower than that of men. The fact that women are

mothers is considered as a disadvantage in the labor market. In addition, it has been found that individuals with obligations to take care of others have a higher level of employment perceptions (Kmec, Huffman and Penner, 2014). In this respect, people with high employability are confident in adapting to current and future developments (De Cuyper et al., 2008).

2.6.3.2 Human resources policies

Employers cannot guarantee unlimited employment to their employees in today's business world. In order to fill this gap, employees should be able to gain workforce that can improve their knowledge and skills. Thus, employees who can invest in themselves are more protective against insecurity in their business lives (Clarke and Patrickson, 2008 ; Dries et al., 2014). However, in some enterprises, they may not want to support their employees in terms of knowledge and skills because they are afraid of having a profile that can be demanded by other enterprises (Broeck, et al., 2014). High employability of an employee in an enterprise is a beneficial situation for the enterprise, but high employability can make employers nervous because it can form the idea of leaving the job (Van der Vaart et al., 2015).

The fact that employees with high employment are in demand makes them ahead of their competitors in the enterprise and can achieve career success in a personal sense. While enterprises expect the compensation for their sanctions against their employees, employees expect the compensation for their labor and achievements from the enterprise (Van Der Heijde and Van Der Heijden, 2006).

Perceived employability is based on the effort of the employee such as the individual developing himself/herself and participating in the trainings. Employees hope that this effort will return to them as a reward, financially or otherwise. In today's economic recession, financial and job security can be among these awards (De Cuyper, Makikangas, Kinnunen et al., 2012). If there is no award, it is possible for employees with high employability to seek different jobs (De Cuyper et al., 2014). In addition, it has been determined that employees with a high level of employability perception express their feelings

and thoughts less towards the business and their loyalty levels towards the business are low (Berntson, Naswall and Sverke, 2010).

2.7. Accounting Ethics and Mistake and Fraud in Accounting

2.7.1 Accounting ethics

Accounting ethics should be defined taking into account the interests of internal and external users using accounting. Essentially, ethical activities should be considered in order to keep accounting standards high. If the information provided is not sufficient, these users will not be able to make the right decisions and the expected benefit will not be achieved. Given that financial information of enterprises has an important place on the economy, the importance and reliability of financial information is even more important (Onyebuchi, 2011).

Failure to keep accurate, understandable and systematic records of the financial information and activities occurring in the enterprises will ensure that the financial statements to be prepared based on these records do not reflect the truth. As a result, trust in economic life in society will be adversely affected by the economic structure. For this reason, the function and effectiveness of the accounting profession, which is important for the sustainability of businesses and the economy, should be explained to the society better and the accounting profession should be applied in the best and most effective way by considering ethical rules (Enginve Abdioğlu, 2009).

Accounting professional ethics means serving customers, public and other practitioners with ethical behaviors based on high standards (İşgüden and Çabuk, 2006).

There are three main factors that shape the behaviour of members of the profession. These main factors are as follows (Akdoğan, 2003):

- Legal Regulations Made,
- Free Election Rights,
- Ethics.

The ethical values of the member of the profession are the dynamics that establish the balance between legal regulations defining the boundaries of rights and being free (Akdoğan, 2003).

2.7.1.1 Objectives of professional accounting ethics

In order for ethical values to be settled in the accounting profession in the best way and to be permanent, this teaching must be done in educational institutions. Attention should be paid to the following objectives in the teaching of professional accounting ethics (Akdoğan, 2003):

- Ethical issues should be defined in accounting,
- Accounting education should be associated with ethical issues,
- Ethical responsibilities should be created,
- A system for determining ethical dilemmas and deviations should be established,
- It should be taught how to talk about uncertainties in the accounting profession,
- The ground has to be created for changes in ethical behaviors,
- Relations should be established with the general areas of professional ethics and the importance of accounting ethics should be emphasized by understanding the general framework and background.

2.7.1.2 The need for professional accounting ethics

The need for professional ethics is the professional ethics understanding of the professional accountant that will enable him/her to provide true, in other words accurate, understandable and reliable information. Professional accountants who present this information, their mental or immoral attitudes and behaviors will affect the accounting information users (Onyebuchi, 2011).

The concept of ethics has a very important place in the accounting profession. Often, members of accounting profession are needed to make decisions and information that will have ethical effects. The information provided by accountants significantly affects community members, other institutions and businesses. The work of an accountant can affect the payment of a company to its shareholders, the price to be paid for an investment, the success or failure

of a specific product, and the amount of tax to be paid (Onyebuchi, 2011). In particular, as a result of the information obtained by the members of accounting profession and the records they keep, it is necessary for the members of accounting profession to follow a more sensitive attitude in their attitudes and approaches towards professional ethics due to the fact that the parties directly and indirectly affected are a very wide audience, the information provided, the records kept affect the welfare of the living individuals (Aymankuy and Sariođlan, 2005).

Recently, the importance of accounting ethics has come back to the fore worldwide due to some institutional failures such as Enron and similar accounting scandals in the United States. The environment in which accountants have been involved has become increasingly complex and competitive since the 70s. Factors such as advertising, direct requests from customers, acceptance of commissions and unexpected fees and expansion of the field of activity of the profession lead to an increase in the complexity of the accounting profession. At the same time, technical standards have multiplied rapidly, triggering an increase in fraudulent financial reporting instances. Nowadays, accountants are able to sustain their professions by following ethical rules in the face of constantly increasing competitive pressures (Çetin and Dađli, 2014).

Accountants are always faced with ethical dilemmas. These dilemmas are sometimes very clear and sometimes very difficult to understand. As an example, it may be requested by the member of the profession to show the unsold asset items as sold in the records. The dilemma here is very clear. The professional accountant faces the situation of choosing between the right attitude and the request of the manager. Here, taking into account the facts required by ethical concepts, and if there is a possible alternative solution, this attitude should be decided according to the standards required by law. The most important thing of all is to have the responsibility, determination and courage to continue this decision until the end (Özkan, & Hacıhasanođlu, 2012).

Another important ethical issue is the confidential protection of the company and personal information by the accountant. For example, accounting users can easily access details about the salary records of the enterprises they work for, future business plan information and information indicating the budget and financial status of the company. In such a case, the accountant who complies with the ethical rules should protect this information about the company by complying with the company information confidentiality (Onyebuchi, 2011).

2.7.2. Mistakes made in accounting

2.7.2.1. Mistake concept and mistakes in accounting

In today's society, economy and technology have developed rapidly and the growth of enterprises has complicated the structures of enterprises. Within this complexity, mistakes are likely to occur in the transactions carried out by the persons carrying out accounting transactions due to their carelessness, ignorance, inexperience and error.

The concept of mistake; neglect of an amount means a non-transaction misstructuring that occurs in the financial statements (Bunger and Dumitrescu, 2009). Accounting mistakes can be defined as acts and behaviors that are contrary to laws, generally accepted accounting principles and business policies, legal legislation such as regulations and directives but do not include intentional elements (Aytekin et al. 2015).

While there may be a mistake in the collection or processing of the data on which the financial statements are based, mistakes may also occur when an incorrect accounting estimate occurs due to the omission or misinterpretation of the facts.

2.7.2.2 Types of accounting mistakes

Even though the number of mistakes has decreased with the development of technology, there are frequent mistakes in practice. Types of mistakes encountered in the accounting system are classified as mathematical mistakes, recording mistakes, forgetting and repeating mistakes, transfer mistakes, mistakes in document and book layout, mistakes in applying accounting principles, and balance sheet mistakes (Çelik, 2010).

2.7.2.2.1 Math (calculation) mistakes

These are calculation mistakes arising from four transactions on books and documents used in accounting. Some accounting mistakes encountered are as follows (Çelik, 2010);

- Mistakes made in depreciation calculations,
- Mistakes made in the total payroll,
- Mistakes made in balance sheet and income statement totals,
- Mistakes made in journal, book kebir totals,
- These are mistakes made during the calculation of Value Added Tax.

Due to the dual recording system, it may not be possible to detect mistakes through records. It usually occurs in accounts where arithmetic transactions such as value added tax, revaluation, depreciation, cost increase fund are performed (Okay, 2011).

As an example, the debit balance of the general expenses account should be 30,000 TL while it should be accidentally calculated as 40.000 TL and transferred to the profit-loss account. Mistake occurred due to incorrect calculation. The profit for the period was calculated as 10,000 TL, which positively and negatively affects the tax base to be paid in terms of business. However, such mistakes may not be encountered much today due to keeping accounting in computer environment.

2.7.2.2.2 Registration faults

These are mistakes that occur as a result of incorrect recording of amounts, incorrect interpretation of documents and recording them to other accounts or comparison of debt receivables accounts while entering the documents belonging to financial transactions carried out by the enterprises into the accounting records (Çelik, 2010).

We can examine recording mistakes as numerical recording mistakes, mistakes made in the account name and confusion of the debtors of the account.

Numeric Recording mistakes

Incomplete or excessive writing of the amounts in the documents while they are recorded in the accounting records are mistakes that occur as a result of incorrect recording of the numbers through displacement (Ömürbek and Durgunböcü, 2018). In order to correct the mistakes, the incorrectly recorded document and the accounting book are compared.

Mistakes Made on Account Name

These are mistakes occurring by recording the records to another account due to the fact that accounting transactions are not interpreted in accordance with tax laws and accounting procedures (Okay, 2011).

Mixing the Debt Receivables Parties of the Account

Bilateral recording is made in accounting. Despite the fact that the transactions subject to accounting are perceived as correct and the account transactions are used correctly, it causes an error that the creditor should be registered while the debtor should be registered as the debtor and written as the creditor (Hatunoğlu, Koca and Killı, 2012).

Incorrect account transfer is usually done at the time of initial registration and when the receipt is issued or transferred to the journal.

2.7.2.2.3 Forgetting and repeating mistakes

It is a mistake to forget that the income and expenses of the enterprise are not recorded in the period. This error can be prevented by following the procedures during the recording of the documents, can be detected by comparing the documents and records, or forgetting mistakes can be prevented in a timely manner by research and control of the accounting personnel within their own bodies (Çelik, 2010). If the operation of a record has been forgotten, it should be recorded in the record book that was forgotten on the date the error was detected. Repetition error, on the contrary, occurs as recording the same process more than once (Doğan and Nazlı, 2015).

For example, after the other company faxes the invoice in relation to a goods or service purchased by the enterprise, it is recorded again when the original invoice arrives. If a repeated error is detected, it can be corrected by reverse recording.

2.7.2.2.4 Transfer mistakes

These are mistakes that occur in the form of recording the amounts related to accounting transactions from page to page to another account during incorrect transfer from book to book (Doğan and Nazlı, 2015).

For example, the amount of 1.300 TL in the journal book is spent by taking 13.000 TL while transferring to the general ledger or the amount recorded in 710 Direct First Item and Material Expense Account is recorded in 720 Direct Labor Expenses Account in the general ledger.

2.7.2.2.5 Mistakes in document and book layout

Although the invoice is open, it is the case that there is no stamp or signature on the documents such as closed invoice (Tayman and Tekşen, 2019).

2.7.2.2.6 Mistakes in applying accounting principles

When applying accounting principles, personnel make mistakes such as classification, full disclosure and presentation. (Tayman and Tekşen, 2019).

For example; the accounting personnel misinterpreted the machine repair expenses payments and recognized them in the active part, as a result, the balance of the machine account and the net profit for the period lead to overcalculation.

2.7.2.2.7 Balance Sheet mistakes

The balance sheet has an important function in providing information flow from businesses to the society. If an error has occurred in the balance sheet and has not been corrected, the error is transferred from period to period. Transactions written and made contrary to the balance sheet principles cause accounting mistakes and fraud.

Balance sheet mistakes are classified as valuation mistakes and combining accounts (Okay, 2011).

Valuation mistakes; There is an increase or decrease in the values of assets, receivables and debts in the balance sheet of the enterprise due to economic, technical reasons (Mikail, 2008).

For example; the value may decrease due to deterioration in the goods in the stock owned by the enterprise, wear on fixtures, machinery and vehicles, natural disasters such as fire, flood or due to wear and tear on fixed assets. If it is not accurately reflected in the accounting records for these reasons, the balance sheet does not show the actual status of the business.

Combining accounts is the mistakes that occur when businesses need to record the records related to their transactions into separate accounts within the framework of the Uniform Chart of Accounts, while they record these records under a single account or offset the accounts against each other. In this way, the use of temporary and intermediary accounts or the merging of balance sheet items regardless of whether they are related to each other prevents the receivables and debts from being seen in full and detail (Çelik, 2010).

For example, recording the debts and receivables of the 120 Buyers and 320 Sellers in a single account by recording the 120 Buyers account on the debts and receivables side while it should be monitored separately in the 120 Buyers and 320 Sellers accounts constitutes the error of merging the accounts.

Eliminating events affecting the reliability of financial statements is possible with a good accounting audit and an effective internal control system in the enterprise (Hatunoğlu et al., 2012).

2.7.3 Frauds in accounting

2.7.3.1 The concept of fraud and fraud in the independent audit standard

While unusual arrangements, masking, fraud and corruption in an entity's accounting records and financial statements benefit one side, they harm a

significant segment. While it benefits investors, lenders, employees, sellers, the state and the public are harmed.

Accounting fraud has become an important concept with major financial scandals around the world. In countries where financial scandals have occurred, they have enacted laws such as Sarbones Oxley Law (SOX), German Ten Step Rule, etc. in order to eliminate the deficiencies in the field of audit (Bulca and Yeşil, 2014). In Turkey, the Public Oversight, Accounting and Auditing Authority was formally established with the decision of the Council of Ministers. The purpose of this institution is to ensure trust and quality in the audit and to authorize the independent audit institution and independent auditor (Bulca and Yeşil, 2014).

Fraud is the use, theft or embezzlement of assets or rights owned by one entity by another. Intentionally attempting to deceive, lie and defraud honesty, justice and equality in order to cause harm to another person or group, for their own benefit or to benefit someone else (Aytekin et al., 2015).

Accounting frauds are activities such as changing accounting records, showing them in wrong accounts, improper implementation of accounting policies, misrepresentation or deliberate neglect of important events or transactions in financial statements, and unproven transactions (Ömürbek, & Durgunböcü, 2018).

As can be understood from the definitions above, the most important difference that distinguishes fraud from error is the intention. Another important difference is that people or managers in businesses benefit from fraud. Fraud for personal interests may run counter to the interests of businesses and may damage them. While accounting mistakes are made on records, accounting frauds are usually made on documents (Hatunoğlu et al., 2012). The auditor can identify and uncover the fraud. However, it can be very difficult to determine whether issues involving management decisions, such as accounting estimates and the correct implementation of accounting policies, are in the wrong statements. Success in this regard depends entirely on the experience and skill of the auditor.

2.7.3.2 Causes of accounting frauds

The reasons for resorting to accounting fraud can be listed as follows (Demir and Arslan, 2020 ; Murat and Arslan, 2017).

- Being able to take a loan or borrow at a lower cost,
- The idea of tax evasion,
- Making the situation of the company look better than it is,
- The partners' desire to mislead each other,
- Adjusting share prices,
- Receiving higher dividends,
- Increasing his/her public image,
- Providing cash benefits by increasing expenses or stocks.

Tax evasion is one of the main reasons why businesses resort to accounting frauds (Bulca and Yeşil, 2014). Businesses show their low expenses as high and their income as high as low and pay less tax. The frauds may cause damage to the reputation of the enterprise and decrease the motivation of the employees.

The purpose of fraud is to ensure that the status of the company is shown better than it is in order to save tax and to access credit resources when the company's situation is bad (Bulca and Yeşil, 2014).

2.7.3.3 Triangle of fraud

The triangle is the way in which conditions are provided for fraud. The accounting system consists of personnel, document and recording order, account plan, software and hardware elements including recording, reporting, control, analysis and interpretations (Hatunoğlu et al., 2012).

First of all, in order for the accounting information system to be secure, it is necessary to determine what are the factors threatening the system and to analyse the situations that reveal the fraud thoroughly.

The sociologist Donald Cressey was the first to address the fraud triangles. Cressey's work focused on the conditions that force individuals to fraud and embezzlement. Cressey concluded in this study that most of the individuals

resorted to fraud to fulfil their financial obligations, found the opportunity to perform their frauds or hide their frauds, and made efforts to justify themselves. According to the theory, there may be three situations in which fraud is performed in order for fraud to occur. However, according to the approach in SAS (Statement on Auditing Standards) No: 99, although it is suggested that these three elements exist in the case of fraud, it is sufficient that there is only one situation in the fraud triangle for fraud to occur (Ertikin, 2017).

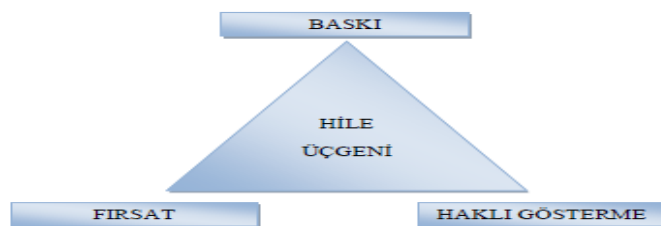


Figure 5. Triangle of Cheat. It is cited completely from Using Benford Model in First Two Step Approach to Reveal Accounting Cheats, S. Çubukçu, 2009, World of Accounting Science, p.117'.

Pressure Element: It is the inability to pay the debt due to insufficient income and trying to find ways out of this situation by entering a high cost debt due to the attitudes and habits of the person (Karabınar and Akyel, 2009).

Managers want the financial results to look good so they can continue their business. These people can often resort to fraud on accounting. In this case, it occurs as a result of unrealistic reflection of financial reports (Hatunoğlu et al., 2012). It causes employees to resort to fraudulent methods consisting of difficult debts such as credit debts, gambling debts, high expectations of the company and financial difficulties. In addition, receiving a death threat due to the employee's debt forces the employee to fraud through pressure.

Opportunity Element: The most important element of the fraud triangle is that employees have a structure that will allow them to fraud in my businesses (Yardımcıoğlu et al., 2015). Lack of control, lack of supervision and supervision or improper distribution of tasks provide opportunities for fraud.

If the enterprise does not have an internal control system or if the internal control system does not work effectively, the employee may embezzle the money knowingly. However, if there is an effective internal control system in the enterprise, it restricts the opportunity of the employee to attempt fraudulent transactions (Hatunoğlu et al., 2012).

Justification Element: When there is an excuse for fraudulent behaviour, it serves as a bridge between pressure and opportunity. In justifying, people try to justify themselves when they engage in criminal behaviour and often try to convince themselves and the other person to verify their fraud. Those who resort to fraud try to justify themselves by hiding behind excuses such as ' I did not hurt anyone, anyone can do this, I did it for the company '. People who steal cash may later think that they intend to replace this money and that they will not be accused of it and see it as borrowing, not stealing (Dumanoğlu, 2014).

CHAPTER 3

METHOD

In this study, the general screening method was used to measure and evaluate the relationship between members of accounting professions' work stress and engagement in work, as well as to determine the analysis of factors such as engagement in work and self-efficacy, employability, accounting education level and accounting mistakes and frauds together with socio-demographic values.

3.1 Universe and Sample

The population of the study consists of members of accounting profession operating in the Turkish Republic of Northern Cyprus in 2020. There are 506 authorized accountants registered in TRNC and 180 of them have authority A (authorized financial advisor and auditor); 326 of them have authority B (authorized accountant) and registered in total. The sample of the study consists of 201 accounting practitioners, 47 of whom are male (23.4%) and 154 of whom are female (76.6%), determined by random sampling method .

3.2 Data Collection Tools

Socio-demographic information form, Perceived employability scale, Work engagement scale, Work stress scale, General self-efficacy scale, Minnesota job satisfaction scale, Accounting education scale and Accounting ethics scale were aimed to be used as data collection tools in the research. Information about the data tools used is provided below.

3.2.1. Socio-demographic information form

It was prepared to use the descriptive characteristics form prepared by the researcher in order to determine the descriptive characteristics of the participants.

In the socio-demographic information form; there are 7 questions covering the gender, age, marital status, income level , education level, accounting titles and the last education time of the accountants about their profession.

3.2.2. Perceived employability scale

The Perceived Employability Scale was developed by Rothwell and Arnold in 2007 and used in their research titled "Self-Perceived Employability: Development and Validation of a Scale". This scale consists of 2 sub-dimensions as ' internal employability 'and' external employability '.

16 items consisting of 8 statements in each sub-dimension were subjected to validity and reliability analysis. The Turkish version was made by Gerçek and Elmas Atay in 2017. In the final version of the scale in the study of the authors, a total of 10 items with 2 sub-dimensions symbolizing internal employability and 6 items symbolizing external employability emerged. The Cronbach alpha value of the general employability scale is 0.83, the internal employability is 0.72 and the external employability's Cronbach alpha value is 0.79.

5-point Likert-type scale was used for the scale items as 1 (Strongly disagree) and 5 (Strongly agree). The translation of the scale into Turkish was carried out by experts who knew the English and Turkish languages well and were knowledgeable about the measurement tool. In the study conducted by Rothwell and Arnold in 2007, it was stated that some items should be removed as a result of the analyzes conducted on 16 items.

The scale authors stated that the remaining items may represent the internal dimension and external dimension instead of the removed items and will not disrupt the construct validity. In this study, it has been determined that the items removed as a result of factor analysis are not understandable by the cases and the remaining items are discriminatory in order to measure the internal dimensions and external dimensions. 16th,12th,14th,11th,15th and

13th items of this scale, which was reduced to 10 items, represent external employability, 5th,3th,6th and 7th items represent internal employability.

3.2.3. Work engagement scale

The Work Engagement Scale was developed by Schaufeli and Bakker in 2003. The English short version of the scale published in eleven languages was translated into Turkish by testing its reliability and validity. The validity and reliability study of the scale in Turkish was conducted by Özkalp and Meydan in 2015.

The Work Engagement Scale was evaluated in 3 sub-dimensions, each of which consists of 3 items. It consists of 9 items: vigor, dedication and absorption dimension. 7-point Likert-type scale was used in the valuation scales as "never (1) and often (7)".

It was determined that the Work Engagement scale has a one-dimensional and three-dimensional structure and has high internal consistency and validity (Schaufeli and Bakker, 2003). Cronbach's Alpha Coefficient of the vigor sub-dimension was found to be 0.80. The commitment sub-dimension Cronbach's Alpha Coefficient was 0.79 and the absorption sub-dimension Cronbach's Alpha Coefficient was 0.64. The Cronbach's Alpha Coefficient of the scale was found to be 0.83 in one dimension. In line with the validity and reliability analyses in this study, it has been determined that the version of this scale translated into Turkish is a valid and reliable measurement tool both as a one-dimensional and three-dimensional scale. However, it is thought that the correlation and factor analysis findings conceptually overlap with the commitment and vigor sub-dimensions of the scale translated into Turkish.

Bakker and Schaufeli's study and other studies examining engagement in work (Sappala et al., 2009; Balducci et al., 2010), reaching correlation coefficients close to 0.80- 0.90 between the sub-dimensions of the scale support this anxiety. It should be taken into consideration that the absorption sub-dimension may be inadequate in terms of being able to measure "concentrating on work, self-immersion". The results of the factor analyses show that the three-dimensional structure does not decompose clearly. This

situation was reported by Sonnentag in 2006. Schaufeli et al. suggest that the short form of the Work Angulation Scale should be preferred more (Schaefeli et al., 2003, 2006, 2009 and 2010).

3.2.4. Work stress scale

It was developed by House and Rizzo in 1972. The 7-item work stress scale was adapted to Turkish by Efeoğlu in 2006. The Work Stress Scale measures the psychological and psychosomatic symptoms of employees related to the stress they experience in the workplace. It is designed to determine the extent to which the stress experienced by employees in the workplace occupies their minds (Efeoğlu, 2006). The Cronbach Alpha reliability coefficient for work stress was obtained as 0.82.

It consists of one dimension. 5-point Likert-type scale was used. From the reliability studies on work stress, it is observed that alpha values change between 0.71 and 0.89. (Cropanzano, Howes Grandey, & Toth, 1997; Grandey & Cropanzano, 1998; Sanchez & Brock, 1996). On the other hand, if an evaluation is to be made in terms of reliability, it has been determined that there is a positive correlation between work stress and uncertainty about the role, conflict in work and family life, stress due to family, and the idea of quitting work (Grandey and Cropanzano, 1998).

3.2.5. Overall self-efficacy scale

The General Self-Efficacy Scale was developed by Jerusalem and Schwarzer in 1981 to determine the level of general self-efficacy perceptions of the cases. The Self-Efficacy Scale, whose original language was German, was adapted to Turkish by Yeşilay in 1996.

There are 10 items in the scale and these items are collected in a single dimension. Several studies have confirmed that this scale has high reliability and validity (Leganger et al, 2000; Schwarzer et al, 1997; Schwarzer et al, 1999). According to the results of the study conducted on participants from five different countries, the Cronbach Alpha coefficient of the scale varies between 0.79- 0.90, and the Cronbach Alpha value was found to be 0.82 in the study conducted on Turkish students (Luszczynska et al., 2005).

In the translation studies conducted in Turkey, Tayfur found that the scale had a high level of reliability in 2005 (Cronbach Alpha=0.88) (Tabak and Güngör, 2010) and Sığırı, Tabak and Güngör found the Cronbach Alpha value of the scale as 0.87 in 2010.

3.2.6. Minnesota job satisfaction scale

In this study, the Minnesota Job Satisfaction Scale was used to measure the job satisfaction levels of working individuals. It was developed by Weiss, Davis, England and Lofquist in 1967. It was adapted to Turkish by Baycan in 1985. As a result of the validity and reliability study, the Cronbach alpha coefficient of the scale was found to be 0.77 (Kayıhan et al., 2015).

5-point Likert-type scale was used in the Minnesota Job Satisfaction Scale, scored as 1 not satisfied at all 5 very satisfied. There are no reverse scored items in the Minnesota Job Satisfaction Scale. It consists of 20 items that determine the internal, external and general satisfaction levels of individuals. The internal satisfaction sub-dimension includes items 1, 2, 3, 4, 7, 8, 9, 10, 11, 15, 16 and 20. Dividing the scores obtained from these factors by 12 reveals the internal satisfaction score. External satisfaction, which is the second sub-dimension, includes items 5, 6, 12, 13, 14, 17, 18 and 19.

Dividing the scores obtained from these factors by 8 reveals the external satisfaction score. The overall satisfaction dimension includes all items in the scale. There is no item to be reversed in the scale. In the internal satisfaction sub-dimension, the internal satisfaction profits of individuals such as success, job responsibility and appreciation are measured, while external satisfaction occurs in elements such as the form of audit, relationships with subordinates and environmental conditions such as wages or working conditions.

3.2.7. Accounting education scale

It was aimed to measure the education levels of members of accounting profession with the scale developed by Ibadov in 2018. In the questionnaire, there are 18 questions to measure the education levels of members of accounting profession working in 9 separate accounting fields.

These areas are General Accounting, Corporate Accounting, Cost Accounting, Management Accounting, Accounting Audit, Financial Statements Analysis, Computerized Accounting, International Accounting and Tax Accounting. In order to measure business expectation and business perception, there are 36 questions consisting of 18 questions and validity and reliability tests were conducted as a result of the answers given by the accountants to these questions. The Cronbach's Alpha Coefficient of the scale was 0.86. This value shows that the data are reliable. In order to understand whether the expectations of the accountants working in the workplaces where the said questionnaire is applied are met or not, it is aimed to measure the expectations and perceptions of the managers and accountants in the enterprise in this regard. Statistically significant differences have been tested between expectations and perceptions. Then, it is concluded that if the expectations are lower than the perceptions, the expectations are met with more than the expectations, if they are equal, the expectations are fully met and if they are high, the perceptions do not meet the expectations.

For this reason, the averages of the expectation questions in Part 2 and the perception questions in Part 3 of the questionnaire were calculated. 2. The business expectations of the personnel who received accounting education were investigated with 18 items. 5-point Likert-type scale was used as strongly disagree (1) and strongly agree (5). In the 3rd part, the relevant business perceptions of the employees who have received accounting education are examined. 5-point Likert-type scale was used in this section as strongly disagree (1) and strongly agree (5).

3.2.8. Accounting ethics scale

In order to examine the opinions of the accountants about accounting ethics, mistakes and frauds, Accounting ethics scale developed by Dr. T. Aslan, Assoc. Prof. C. Kızıl and A. Din in 2017 was utilized.

The questionnaire consists of two main parts. In the first part, 7 items examining the demographic characteristics of accounting employees and in the second part, 23 items determining the situations encountered by accounting employees regarding their professional ethics, mistakes and frauds

are given. Survey 2. It is a 5-point Likert-type scale as strongly disagree (1) and strongly agree (5). As a result, the questionnaire used for the research consists of a total of 30 questions.

3.3. Data Collection

The data were collected with a survey form consisting of 8 sections. In the first part, the Introductory Characteristics Form, in the second part, the work stress scale, in the third part, the Minnesota Job Satisfaction Scale, in the fourth part, the Work Engagement Scale, in the 5th part, the Perceived Employability Scale, in the 6th part, the General Self-Efficacy Scale, in the 7th part, the Accounting Education Scale and in the 8th part, the Accounting Ethics Scale are included.

After the questionnaire was made ready, in December 2020, the accountants in the study universe were applied through the SurveyMonkey that could be accessed from anywhere, both for faster data collection and due to the Covid-19 outbreak. The accountants were informed by an informed consent form about the purposes of the study and the answers to the questionnaires, which are data collection tools, before starting to answer the questionnaire communicated to them.

3.4. Data Analysis

In the study, it was aimed to measure and evaluate the relationship between members of accounting profession' work stress and engagement in work and to examine factors such as self-efficacy, employability, accounting education level and accounting mistakes and frauds that may affect the power and direction of the relationship between these variables.

The database of the research was created in SPSS 21 package program and faulty or missing encodings were cleaned. After the database was created, the final analyses were carried out on the answers given by 201 participants to the questionnaire questions.

The normality test was carried out due to the large sample size. Scale total scores and sub-scales were evaluated separately through the Shapiro-Wilk goodness of fit test. As a result of the test, it was determined that the mean

scores of the scale were not normally distributed and the differences of the members of accounting profession in terms of socio-demographic variables and the scales used in the research were made with Mann Whitney U and Kruskal Wallis analysis, which is a non-parametric test. Frequency analysis was used by using descriptive statistics to examine the distribution and significance levels of the participants according to socio-demographic characteristics. Correlation analysis was conducted to examine the relationship between the scales used within the scope of the research.

CHAPTER 4

FINDINGS

4.1 Distribution of Members of Accounting Profession According to Socio-Demographic Characteristics

Table 1. Distribution of members of accounting profession according to their socio-demographic characteristics

| Demographic Variables | N | % |
|---|----------|----------|
| Gender | | |
| Female | 154 | 76,6 |
| Male | 47 | 23,4 |
| Age | | |
| Age 20-30 | 72 | 35,8 |
| Age 31-40 | 84 | 41,8 |
| Age 41-50 | 36 | 17,9 |
| Age 51-60 | 5 | 2,5 |
| 61 years and above | 4 | 2 |
| Monthly Income | | |
| Minimum wage | 45 | 22,4 |
| Above minimum wage | 156 | 77,6 |
| Level of education | | |
| High school | 48 | 23,9 |
| Bachelor's Degree | 69 | 34,3 |
| Two-year Degree | 52 | 25,9 |
| Postgraduate | 32 | 15,9 |
| Marital Status | | |
| Single | 81 | 40,3 |
| Married | 120 | 59,7 |
| Title | | |
| Holding A type authorization certificate | 26 | 12,9 |
| Holding B type authorization certificate | 98 | 48,8 |
| No Title | 77 | 38,3 |
| Education time received for accounting | | |
| 1-6 months ago | 9 | 4,5 |
| 6-12 months ago | 12 | 6,0 |
| 12-24 months ago | 43 | 21,4 |
| 24 months and more | 137 | 68,1 |

Individuals with the highest gender, 41-60 years of age, income level above the minimum wage and mostly associate degree level and above participated in the study. When the titles of the participants were examined, it was found

that the cases with the title B authority (authorized accountant) were higher and the education period on accounting was over 24 months.

4.2 Normality Distribution and Reliability Analysis for Scales

Table 2. Normality distribution and reliability analysis for scales

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|---------------------------------------|---------------------------------|-----|------|--------------|-----|------|
| | Statistic | Df | Sig. | Statistic | Df | Sig. |
| Work stress | ,086 | 201 | ,001 | ,985 | 201 | ,026 |
| Self-efficacy | ,083 | 201 | ,002 | ,970 | 201 | ,000 |
| Job satisfaction | ,073 | 201 | ,010 | ,957 | 201 | ,000 |
| Accounting education | ,115 | 201 | ,000 | ,976 | 201 | ,002 |
| Accounting ethics mistakes and frauds | ,100 | 201 | ,000 | ,975 | 201 | ,001 |
| External employability | ,152 | 201 | ,000 | ,955 | 201 | ,000 |
| Internal employability | ,170 | 201 | ,000 | ,933 | 201 | ,000 |
| IAO Vigor dimension | ,182 | 201 | ,000 | ,909 | 201 | ,000 |
| IAO Commitment dimension | ,176 | 201 | ,000 | ,868 | 201 | ,000 |
| IAO Absorption dimension | ,217 | 201 | ,000 | ,811 | 201 | ,000 |

When the normality distribution for the scales was examined and since it was $p < 0,05$, there was no normal distribution.

Reliability Analysis

| Cronbach's Alpha | N of Items |
|------------------|------------|
| ,941 | 87 |

When the reliability analysis for the scales was examined, Cronbach's Alpha value was found to be 941.

4.3 Comparison of Variables of Participants by Gender

Table 3. Comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the gender of the participants

| | gender | N | Mean Rank | Z | p |
|---------------------------------------|--------|-----|-----------|--------|-------|
| Work stress | Female | 154 | 102,63 | -,719 | ,472 |
| | Male | 47 | 95,67 | | |
| Being engaged in work | Female | 154 | 103,99 | -1,32 | ,186 |
| | Male | 47 | 91,19 | | |
| Self-efficacy | Female | 154 | 98,66 | -1,03 | ,301 |
| | Male | 47 | 108,67 | | |
| Job satisfaction | Female | 154 | 100,24 | -1,812 | ,073 |
| | Male | 47 | 103,48 | | |
| Perceived employability | Female | 154 | 101,69 | -,303 | ,762 |
| | Male | 47 | 98,76 | | |
| Accounting education | Female | 154 | 94,12 | -3,04 | ,002* |
| | Male | 47 | 123,55 | | |
| Accounting ethics mistakes and frauds | Female | 154 | 101,56 | -,247 | ,805 |
| | Male | 47 | 99,17 | | |
| İAOÖ Vigor dimension | Female | 154 | 102,38 | -,615 | ,539 |
| | Male | 47 | 96,48 | | |
| İAOÖ Commitment dimension | Female | 154 | 101,54 | -,242 | ,809 |
| | Male | 47 | 99,22 | | |
| İAOÖ Absorption dimension | Female | 154 | 107,54 | -2,94 | ,003* |
| | Male | 47 | 79,57 | | |
| External employability | Female | 154 | 101,80 | -,355 | ,722 |
| | Male | 47 | 98,39 | | |
| Internal employability | Female | 154 | 102,34 | -,596 | ,551 |
| | Male | 47 | 96,62 | | |

When the comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the gender of the participants was examined with Mann Whitney U analysis, accounting education was found to be higher in male participants. The absorption dimension, which is the sub-dimension of being engaged in work, was found to be higher in female participants. A significant difference was found between gender variable and accounting education and absorption dimension.

4.4 Comparison of Variables of Participants by Age

Table 4. Comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the age of the participants

| | Age | N | Mean Rank | X ² | df | p |
|---------------------------------------|-------------|----|-----------|----------------|----|-------|
| Work stress | Age 20-40 | 67 | 92,32 | ,409 | 2 | ,815 |
| | Age 41-60 | 79 | 96,87 | | | |
| | 61 ve üzeri | 55 | 91,21 | | | |
| Being engaged in work | Age 20-40 | 67 | 79,46 | 5,36 | 2 | ,069 |
| | Age 41-60 | 79 | 90,43 | | | |
| | 61 ve üzeri | 55 | 102,50 | | | |
| Self-efficacy | Age 20-40 | 67 | 72,12 | 6,72 | 2 | ,035* |
| | Age 41-60 | 79 | 80,24 | | | |
| | 61 ve üzeri | 55 | 96,72 | | | |
| Job satisfaction | Age 20-40 | 67 | 65,83 | 13,24 | 2 | ,035* |
| | Age 41-60 | 79 | 68,06 | | | |
| | 61 ve üzeri | 55 | 97,50 | | | |
| Perceived employability | Age 20-40 | 67 | 68,83 | ,685 | 2 | ,710 |
| | Age 41-60 | 79 | 75,04 | | | |
| | 61 ve üzeri | 55 | 71,32 | | | |
| Accounting education | Age 20-40 | 67 | 76,92 | ,600 | 2 | ,741 |
| | Age 41-60 | 79 | 75,38 | | | |
| | 61 ve üzeri | 55 | 82,50 | | | |
| Accounting ethics mistakes and frauds | Age 20-40 | 67 | 74,51 | ,406 | 2 | ,816 |
| | Age 41-60 | 79 | 79,49 | | | |
| | 61 ve üzeri | 55 | 78,53 | | | |
| İAOÖ Vigor dimension | Age 20-40 | 67 | 71,25 | 11,49 | 2 | ,003* |
| | Age 41-60 | 79 | 85,60 | | | |
| | 61 ve üzeri | 55 | 105,04 | | | |

| | | | | | | |
|---------------------------|-------------|----|--------|-------|---|-------|
| İAOÖ Commitment dimension | Age 20-40 | 67 | 71,83 | 10,57 | 2 | ,005* |
| | Age 41-60 | 79 | 85,51 | | | |
| | 61 ve üzeri | 55 | 104,20 | | | |
| İAOÖ Absorption dimension | Age 20-40 | 67 | 81,91 | ,939 | 2 | ,625 |
| | Age 41-60 | 79 | 83,26 | | | |
| | 61 ve üzeri | 55 | 91,18 | | | |
| External employability | Age 20-40 | 67 | 73,55 | 7,28 | 2 | ,063 |
| | Age 41-60 | 79 | 101,66 | | | |
| | 61 ve üzeri | 55 | 84,34 | | | |
| Internal employability | Age 20-40 | 67 | 80,45 | 6,61 | 2 | ,085 |
| | Age 41-60 | 79 | 82,55 | | | |
| | 61 ve üzeri | 55 | 68,09 | | | |

When the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions of the participants were compared according to their ages, Kruskal Wallis analysis revealed that the dimensions of self-efficacy, vigor and commitment, which are the sub-dimensions of work engagement, job satisfaction were higher in the participants aged 61 years and above. A significant difference was found between the age variable and these scales.

4.5 Comparison of Variables According to Educational Levels of Participants

Table 5. Comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the education levels of the participants

| | education | N | Mean Rank | X ² | df | p |
|-------------------------|-------------------|----|-----------|----------------|----|------|
| Work stress | High school | 46 | 89,51 | 5,43 | 3 | ,143 |
| | Bachelor's Degree | 46 | 91,53 | | | |
| | Two-year Degree | 63 | 105,75 | | | |
| | Postgraduate | 32 | 80,88 | | | |
| Being engaged in work | High school | 43 | 93,83 | 4,64 | 3 | ,199 |
| | Bachelor's Degree | 45 | 75,21 | | | |
| | Two-year Degree | 59 | 94,02 | | | |
| | Postgraduate | 30 | 92,90 | | | |
| Self-efficacy | High school | 36 | 91,42 | 5,43 | 3 | ,143 |
| | Bachelor's Degree | 39 | 67,81 | | | |
| | Two-year Degree | 58 | 82,53 | | | |
| | Postgraduate | 28 | 82,80 | | | |
| Job satisfaction | High school | 33 | 59,83 | 12,60 | 3 | ,006 |
| | Bachelor's Degree | 37 | 64,51 | | | |
| | Two-year Degree | 51 | 78,43 | | | |
| | Postgraduate | 25 | 94,78 | | | |
| Perceived employability | High school | 32 | 70,75 | 1,19 | 3 | ,754 |
| | Bachelor's Degree | 37 | 78,11 | | | |
| | Two-year Degree | 49 | 69,09 | | | |
| | Postgraduate | 25 | 70,26 | | | |
| Accounting education | High school | 36 | 84,85 | 1,94 | 3 | ,584 |
| | Bachelor's Degree | 37 | 71,19 | | | |
| | Two-year Degree | 54 | 78,56 | | | |
| | Postgraduate | 27 | 74,22 | | | |

| | | | | | |
|--------------------------------|-------------------|----|--------|------|--------|
| Accounting mistakes and frauds | High school | 36 | 76,92 | 1,74 | 3 ,626 |
| | Bachelor's Degree | 37 | 70,97 | | |
| | Two-year Degree | 54 | 83,16 | | |
| | Postgraduate | 27 | 75,91 | | |
| IAOÖ Vigor dimension | High school | 40 | 89,44 | 1,40 | 3 ,704 |
| | Bachelor's Degree | 41 | 77,29 | | |
| | Two-year Degree | 59 | 86,18 | | |
| | Postgraduate | 28 | 84,46 | | |
| IAOÖ Commitment dimension | High school | 40 | 93,61 | 3,19 | 3 ,363 |
| | Bachelor's Degree | 41 | 75,72 | | |
| | Two-year Degree | 59 | 86,69 | | |
| | Postgraduate | 28 | 79,71 | | |
| IAOÖ Absorption dimension | High school | 40 | 95,81 | 4,78 | 3 ,188 |
| | Bachelor's Degree | 41 | 72,68 | | |
| | Two-year Degree | 59 | 83,75 | | |
| | Postgraduate | 28 | 87,21 | | |
| External employability | High school | 40 | 93,10 | 6,95 | 3 ,073 |
| | Bachelor's Degree | 41 | 100,34 | | |
| | Two-year Degree | 59 | 76,53 | | |
| | Postgraduate | 28 | 85,08 | | |
| Internal employability | High school | 40 | 95,20 | 4,05 | 3 ,255 |
| | Bachelor's Degree | 41 | 75,37 | | |
| | Two-year Degree | 59 | 85,83 | | |
| | Postgraduate | 28 | 85,12 | | |

When the Kruskal Wallis analysis was used to compare the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the education levels of the participants, no significant difference was found between education level and other variables.

4.6 Comparison of Variables According to Participants' Income Levels

Table 6. Comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the income levels of the participants

| | Level of income | N | Mean Rank | Z | p |
|---------------------------------------|--------------------|-----|-----------|-------|-------|
| Work stress | Minimum wage | 45 | 100,49 | -,067 | ,947 |
| | Above minimum wage | 156 | 101,15 | | |
| Being engaged in work | Minimum wage | 45 | 94,54 | -,846 | ,397 |
| | Above minimum wage | 156 | 102,86 | | |
| Self-efficacy | Minimum wage | 45 | 93,89 | -,933 | ,351 |
| | Above minimum wage | 156 | 103,05 | | |
| Job satisfaction | Minimum wage | 45 | 84,34 | -2,18 | ,029* |
| | Above minimum wage | 156 | 105,80 | | |
| Perceived employability | Minimum wage | 45 | 83,78 | -2,25 | ,024* |
| | Above minimum wage | 156 | 105,97 | | |
| Accounting education | Minimum wage | 45 | 64,39 | -4,79 | ,000* |
| | Above minimum wage | 156 | 111,56 | | |
| Accounting ethics mistakes and frauds | Minimum wage | 45 | 98,97 | -,267 | ,789 |
| | Above minimum wage | 156 | 101,59 | | |
| IAOÖ Vigor dimension | Minimum wage | 45 | 92,34 | -1,14 | ,252 |
| | Above minimum wage | 156 | 103,50 | | |

| | | | | | |
|---------------------------|--------------------|-----|--------|-------|-------|
| IAOÖ Commitment dimension | Minimum wage | 45 | 93,62 | -,975 | ,329 |
| | Above minimum wage | 156 | 103,13 | | |
| IAOÖ Absorption dimension | Minimum wage | 45 | 95,92 | -,675 | ,497 |
| | Above minimum wage | 156 | 102,46 | | |
| External employability | Minimum wage | 45 | 88,17 | -1,70 | ,089 |
| | Above minimum wage | 156 | 104,70 | | |
| Internal employability | Minimum wage | 45 | 84,38 | -2,19 | ,028* |
| | Above minimum wage | 156 | 105,79 | | |

When the comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and job engagement sub-dimensions according to the income levels of the participants was examined by Mann Whitney U analysis, it was found that accounting education, perceived employability and internal employability were higher in the participants whose income level of job satisfaction was above the minimum wage. Significant differences were found between the level of income variable and these scales.

4.7. Investigation of Variables in the Marital Status of Participants

Table 7. Comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to marital status of the participants

| | Marital Status | N | Mean Rank | Z | p |
|---------------------------------------|----------------|-----|-----------|-------|-------|
| Work stress | Single | 81 | 94,23 | -1,35 | ,174 |
| | Married | 120 | 105,57 | | |
| Being engaged in work | Single | 81 | 94,78 | -1,24 | ,212 |
| | Married | 120 | 105,20 | | |
| Self-efficacy | Single | 81 | 98,22 | -,559 | ,576 |
| | Married | 120 | 102,88 | | |
| Job satisfaction | Single | 81 | 96,25 | -,951 | ,342 |
| | Married | 120 | 104,20 | | |
| Perceived employability | Single | 81 | 99,51 | -,298 | ,765 |
| | Married | 120 | 102,00 | | |
| Accounting education | Single | 81 | 87,78 | -2,65 | ,008* |
| | Married | 120 | 109,93 | | |
| Accounting ethics mistakes and frauds | Single | 81 | 107,15 | -1,23 | ,216 |
| | Married | 120 | 96,85 | | |
| IAOÖ Vigor dimension | Single | 81 | 95,01 | -1,14 | ,252 |
| | Married | 120 | 105,04 | | |
| IAOÖ Commitment dimension | Single | 81 | 96,55 | -,975 | ,329 |
| | Married | 120 | 104,00 | | |
| IAOÖ Absorption dimension | Single | 81 | 92,07 | -1,82 | ,068 |
| | Married | 120 | 107,03 | | |
| External employability | Single | 81 | 105,98 | -1,01 | ,313 |
| | Married | 120 | 97,64 | | |
| Internal employability | Single | 81 | 96,51 | -,908 | ,364 |
| | Married | 120 | 104,03 | | |

When the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-

dimensions and work engagement sub-dimensions of the participants were compared according to their marital status, Mann Whitney U analysis revealed that the accounting education levels of married individuals were higher. A significant difference was found between marital status variable and accounting education.

4.8 Investigation of Variables According to Participants Having Children

Table 8. Comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the status of the participants having children

| | Is there any kid? | N | Mean Rank | Z | p |
|--|-------------------------|----|-----------|-------|-------|
| Work stress | Yes | 70 | 78,70 | -,796 | ,426 |
| | No | 86 | 78,34 | | |
| Self-efficacy | Yes | 70 | 71,31 | -1,89 | ,058 |
| | No | 86 | 84,35 | | |
| Job satisfaction | Yes | 69 | 72,67 | -1,24 | ,215 |
| | No | 86 | 82,27 | | |
| Accounting education | Yes | 69 | 75,58 | -,463 | ,643 |
| | No | 86 | 79,94 | | |
| Accounting ethics mistakes and frauds | Yes | 69 | 75,86 | -,648 | ,517 |
| | No | 86 | 79,72 | | |
| External employability | Yes | 69 | 77,12 | -,774 | ,439 |
| | No | 86 | 78,71 | | |
| Internal employability | Yes | 69 | 78,46 | -,290 | ,772 |
| | No | 86 | 77,63 | | |
| İAOÖ Vigor dimension | Yes | 69 | 67,11 | -3,14 | ,002* |
| | No | 86 | 86,74 | | |
| İAOÖ Commitment dimension | Yes | 69 | 67,55 | -3,00 | ,003* |
| | No | 86 | 86,38 | | |
| İAOÖ Absorption dimension | Yes | 69 | 71,91 | -1,87 | ,060 |
| | No | 86 | 82,89 | | |

When the Mann Whitney U analysis was used to compare the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the participants' having children, it was found that the vigor and commitment sub-dimensions of work engagement were higher in the participants who did not have children. Significant difference was found between having children and vigor and commitment dimensions.

4.9 Examination of Variables in Participants' Titles

Table 9. Comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the titles of the participants

| | Title | N | Mean Rank | X ² | df | p |
|-------------------------|--|-----|-----------|----------------|----|-------|
| Work stress | Holding A type authorization certificate | 37 | 104,50 | 1,03 | 2 | ,597 |
| | Holding B type authorization certificate | 62 | 93,15 | | | |
| | No Title | 102 | 92,15 | | | |
| Being engaged in work | Holding A type authorization certificate | 37 | 90,05 | 7,68 | 2 | ,021* |
| | Holding B type authorization certificate | 62 | 102,85 | | | |
| | No Title | 102 | 80,22 | | | |
| Self-efficacy | Holding A type authorization certificate | 37 | 92,70 | 2,85 | 2 | ,240 |
| | Holding B type authorization certificate | 62 | 84,89 | | | |
| | No Title | 102 | 76,00 | | | |
| Job satisfaction | Holding A type authorization certificate | 37 | 111,20 | 29,64 | 2 | ,000* |
| | Holding B type authorization certificate | 62 | 82,55 | | | |
| | No Title | 102 | 57,95 | | | |
| Perceived employability | Holding A type authorization certificate | 37 | 81,71 | 1,73 | 2 | ,421 |
| | Holding B type authorization certificate | 62 | 73,54 | | | |
| | No Title | 102 | 68,60 | | | |
| Accounting education | Holding A type authorization certificate | 37 | 74,18 | 2,85 | 2 | ,240 |
| | Holding B type authorization certificate | 62 | 85,88 | | | |
| | No Title | 102 | 73,00 | | | |

| | | | | | |
|---------------------------------------|--|-----|--------|------|----------|
| Accounting ethics mistakes and frauds | Holding A type authorization certificate | 37 | 77,28 | 4,60 | 2 ,100 |
| | Holding B type authorization certificate | 62 | 87,78 | | |
| | No Title | 102 | 71,04 | | |
| IAOÖ Vigor dimension | Holding A type authorization certificate | 37 | 90,52 | 6,40 | 2 ,041 * |
| | Holding B type authorization certificate | 62 | 96,19 | | |
| | No Title | 102 | 76,08 | | |
| IAOÖ Commitment dimension | Holding A type authorization certificate | 37 | 85,32 | 4,90 | 2 ,086 |
| | Holding B type authorization certificate | 62 | 95,62 | | |
| | No Title | 102 | 77,55 | | |
| IAOÖ Absorption dimension | Holding A type authorization certificate | 37 | 78,85 | ,327 | 2 ,849 |
| | Holding B type authorization certificate | 62 | 85,86 | | |
| | No Title | 102 | 84,90 | | |
| External employability | Holding A type authorization certificate | 37 | 87,59 | 1,86 | 2 ,601 |
| | Holding B type authorization certificate | 62 | 78,66 | | |
| | No Title | 102 | 91,82 | | |
| Internal employability | Holding A type authorization certificate | 37 | 73,55 | 7,28 | 2 ,063 |
| | Holding B type authorization certificate | 62 | 101,66 | | |
| | No Title | 102 | 84,34 | | |

When the comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the titles of the participants was examined by Kruskal Wallis analysis, job satisfaction was found to be higher in the participants who had B type authorization certificate (authorized accountant) of the work engagement vigor sub-dimension and who had A type authorization certificate (authorized financial consultant and auditor). Significant differences were found between the title variable and these scales.

4.10 Investigation of Variables of Participants According to the Last Training Time Received in Accounting

Table 10. Comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and job engagement sub-dimensions according to the last education time received by the participants

| | | N | Mean Rank | X ² | df | p |
|-------------------------|--------------------|----|-----------|----------------|----|-------|
| Work stress | 1-6 months ago | 46 | 90,62 | ,828 | 3 | ,843 |
| | 6-12 months ago | 16 | 88,78 | | | |
| | 12-24 months ago | 29 | 90,95 | | | |
| | 24 months and more | 96 | 97,41 | | | |
| Being engaged in work | 1-6 months ago | 41 | 101,05 | 4,03 | 3 | ,258 |
| | 6-12 months ago | 14 | 96,21 | | | |
| | 12-24 months ago | 28 | 87,45 | | | |
| | 24 months and more | 94 | 83,13 | | | |
| Self-efficacy | 1-6 months ago | 36 | 95,43 | 7,93 | 3 | ,047* |
| | 6-12 months ago | 13 | 94,00 | | | |
| | 12-24 months ago | 25 | 82,78 | | | |
| | 24 months and more | 87 | 72,57 | | | |
| Job satisfaction | 1-6 months ago | 35 | 85,84 | 8,06 | 3 | ,045* |
| | 6-12 months ago | 12 | 89,88 | | | |
| | 12-24 months ago | 21 | 74,26 | | | |
| | 24 months and more | 78 | 65,24 | | | |
| Perceived employability | 1-6 months ago | 32 | 79,19 | 3,06 | 3 | ,382 |
| | 6-12 months ago | 12 | 79,79 | | | |
| | 12-24 months ago | 21 | 61,26 | | | |
| | 24 months and more | 78 | 70,74 | | | |

| | | | | | |
|--------------------------------|--------------------|----|--------|------|--------|
| Accounting education | 1-6 months ago | 36 | 86,47 | 2,34 | 3 ,505 |
| | 6-12 months ago | 13 | 75,38 | | |
| | 12-24 months ago | 24 | 69,79 | | |
| | 24 months and more | 81 | 76,14 | | |
| Accounting mistakes and frauds | 1-6 months ago | 36 | 89,38 | 3,47 | 3 ,325 |
| | 6-12 months ago | 13 | 74,38 | | |
| | 12-24 months ago | 24 | 75,56 | | |
| | 24 months and more | 81 | 73,30 | | |
| IAOÖ Vigor dimension | 1-6 months ago | 40 | 84,79 | 3,20 | 3 ,361 |
| | 6-12 months ago | 13 | 104,58 | | |
| | 12-24 months ago | 27 | 88,80 | | |
| | 24 months and more | 88 | 80,09 | | |
| IAOÖ Commitment dimension | 1-6 months ago | 40 | 88,04 | 1,05 | 3 ,787 |
| | 6-12 months ago | 13 | 90,85 | | |
| | 12-24 months ago | 27 | 87,87 | | |
| | 24 months and more | 88 | 80,92 | | |
| IAOÖ Absorption dimension | 1-6 months ago | 40 | 88,00 | 1,98 | 3 ,575 |
| | 6-12 months ago | 13 | 94,15 | | |
| | 12-24 months ago | 27 | 90,24 | | |
| | 24 months and more | 88 | 79,72 | | |
| External employability | 1-6 months ago | 40 | 87,60 | 2,68 | 3 ,443 |
| | 6-12 months ago | 13 | 89,52 | | |

| | | | | | |
|------------------------|--------------------|----|--------|------|--------|
| | 12-24 months ago | 27 | 90,68 | | |
| | 24 months and more | 88 | 76,60 | | |
| Internal employability | 1-6 months ago | 40 | 101,70 | 2,32 | 3 ,508 |
| | 6-12 months ago | 13 | 74,07 | | |
| | 12-24 months ago | 27 | 83,54 | | |
| | 24 months and more | 88 | 83,01 | | |

When the Kruskal Wallis analysis was used to compare the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and job engagement sub-dimensions of the participants according to the last education time received in accounting, self-efficacy was found to be higher in the participants who received education 1-6 months ago and job satisfaction was found to be higher in the participants who received education 6-12 months ago. Significant differences were found between the last education time and these scales.

A negative relationship has been found between work stress and work engagement, job satisfaction, vigor dimension, commitment dimension and absorption dimension. A positive significant relationship has been found between job engagement and self-efficacy, job satisfaction, accounting education and employability sub-dimensions. A positive significant relationship was determined between self-efficacy and job satisfaction, perceived employability, accounting education, vigor dimension, commitment dimension, absorption dimension, external and internal employability. A positive significant relationship has been found between job satisfaction and perceived employability, accounting education, vigor dimension, commitment dimension, absorption dimension, internal and external employability. A positive significant relationship was found between the total score of perceived employability and accounting education, vigor dimension, commitment dimension, absorption dimension, internal and external employability. A positive significant relationship was found between vigor dimension and commitment dimension, absorption dimension, internal and external employability. It has been determined that there is a positive significant relationship between the absorption dimension of the commitment dimension and internal and external employability. It has been determined that there is a positive significant relationship between absorption dimension and internal and external employability.

4.12 Job Stress and Job Satisfaction Results on IAO Vigor Dimension, Commitment Dimension and Absorption Dimension

Table 12. Job stress and job satisfaction results on IAO vigor dimension, commitment dimension and absorption dimension

| Variable | B | SE | B | t | P | ΔR^2 | Adjusted R ² | F |
|----------------------|-------|------|-------|-------|------|--------------|-------------------------|------------|
| *Work stress | | | | | | | | |
| Model 1 | | | | | | | | |
| Constant | 4,69 | | | 15,22 | | | | |
| Job satisfaction | -.465 | ,309 | -.396 | -6,08 | .000 | .157 | .152 | F(1;36,95) |
| Model 2 | | | | | | | | |
| Constant | 4,85 | ,076 | | 15,65 | .000 | | | |
| Job satisfaction | -.295 | | -.251 | -2,95 | | | | |
| Vigor dimension | -.183 | | -.222 | -2,59 | | ,184 | ,176 | F(2;22,39) |
| | | ,310 | | | .000 | | | |
| | | ,100 | | | .003 | | | |
| | | ,071 | | | .010 | | | |
| *Work stress | | | | | | | | |
| Model 1 | | | | | | | | |
| Constant | 4,69 | | | 15,22 | | | | |
| Job satisfaction | -.465 | ,309 | ,396 | -6,08 | .000 | .157 | .152 | F(1;36,95) |
| Model 2 | | | | | | | | |
| Constant | 4,52 | ,076 | | 14,75 | .000 | | | |
| Job satisfaction | -.256 | | -.217 | -2,58 | | | | |
| Commitment dimension | -.143 | | -.273 | -3,42 | | .199 | .191 | F(2;24,62) |
| | | ,306 | | | .000 | | | |
| | | ,099 | | | .010 | | | |
| | | ,044 | | | .001 | | | |
| *Work stress | | | | | | | | |
| Model 1 | | | | | | | | |
| Constant | 4,69 | | | 15,22 | | | | |
| Job satisfaction | -.465 | ,309 | ,396 | -6,08 | .000 | .157 | .152 | F(1;36,95) |
| Model 2 | | | | | | | | |
| Constant | 4,85 | ,076 | | 15,05 | .000 | | | |
| Job satisfaction | -.362 | | -.308 | -3,64 | | | | |
| Absorption dimension | -.110 | | -.137 | -1,62 | | .168 | .159 | F(2;19,95) |
| | | ,323 | | | .001 | | | |
| | | ,099 | | | .001 | | | |
| | | ,068 | | | .105 | | | |

The mediating role of IAO sub-dimensions in the relationship between job stress and job satisfaction total score was examined by multiple regression analysis. It was determined that vigor and commitment, which are the sub-dimensions of IAO, play a mediating role in the relationship between job stress and job satisfaction total score.

4.13 Work Stress and Job Satisfaction Results on Work Engagement and Self-Efficacy

Table 13. Job stress and job satisfaction results on job engagement and self-efficacy

| Variable | B | SE | B | t | P | ΔR^2 | Adjusted R ² | F |
|-----------------------|-------|------|-------|-------|------|--------------|-------------------------|------------|
| *Work stress | | | | | | | | |
| Model 1 | | | | | | | | |
| Constant | 4,69 | ,309 | | 15,22 | | | | |
| Job satisfaction | -,465 | ,076 | -,396 | -6,08 | .000 | .157 | .152 | F(1;36,95) |
| Model 2 | | | | | | | | |
| Constant | 4,77 | ,303 | | 15,74 | .000 | | | |
| Job satisfaction | -,232 | ,107 | -,198 | -2,18 | | ,195 | | |
| Being engaged in work | -,210 | ,068 | -,279 | -3,07 | | | ,187 | F(2;23,99) |
| | | | | | .001 | | | |
| | | | | | .030 | | | |
| | | | | | .002 | | | |
| *Work stress | | | | | | | | |
| Model 1 | | | | | | | | |
| Constant | 4,69 | ,309 | | 15,22 | | | | |
| Job satisfaction | -,465 | ,076 | ,396 | -6,08 | .000 | .157 | .152 | F(1;36,95) |
| Model 2 | | | | | | | | |
| Constant | 4,13 | ,394 | | 10,49 | .000 | | | |
| Job satisfaction | -,552 | ,085 | -,470 | -6,50 | | .178 | | |
| Self-efficacy | -,224 | ,099 | -,167 | 2,26 | | | .170 | F(2;21,43) |
| | | | | | .001 | | | |
| | | | | | .001 | | | |
| | | | | | .025 | | | |

The mediating role of job stress and job satisfaction on work engagement and self-efficacy has been examined by multiple regression analysis. It has been determined that engagement and self-efficacy play a mediating role in the relationship between job stress and job satisfaction total score.

CHAPTER 5

DISCUSSION

In today's business world, complex economic transactions, fluctuations in exchange rates, recorded technological developments and enterprises' efforts to gain a place in a global competitive environment force managers and investors to make fast and right decisions. The basis points of decision-makers in these processes are undoubtedly understandable, reliable, objective and comparable information. Therefore, it is reported that the information obtained in accounting is important for the whole society from the decisions of the managers, investors, shareholders to the decisions of the state. It is seen that the structure of the accounting profession requiring multi-faceted responsibility in economic and social terms, the professional equipment and qualifications of the accountants as well as their attitudes, behaviors and thoughts are important. In this context, accounting practitioners, who are expected to have comprehensive accounting functions, be responsible for the works that need to be completed in a limited time period, be in face-to-face relationships due to the profession, may have psychological and physiological difficulties. Considering all this, it is stated that the accounting profession is a stressful profession (Yanık, 2017). Since work stress directly affects one's performance, it has a vital importance on productivity and profitability of businesses. Especially during the Covid-19 period, when the whole world is in an economic and sociological war, accountants who have to work continuously under all conditions and constantly risk their personal health by communicating with people in public offices are under pressure and stress not only because of these events but also because of the economic crisis experienced by the taxpayers, in the face of inappropriate and excessive demands and due to the occasional closure of their workplaces due to the Covid-19 pandemic, they are

not able to collect financial information from the taxpayers on time. In this study, the effects of factors such as the level of accounting education, employability and accounting mistakes and frauds that may affect the power and direction of the relationship between the members of accounting profession, who carry out the accounting process in terms of both the state and the society and are of great importance in the correct progress of the economy, and the measurement and evaluation of the relationship between job stress and engagement, self-efficacy and job satisfaction were also examined.

When the comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and work engagement sub-dimensions according to the gender of the participants was examined with Mann Whitney U analysis, accounting education was found to be higher in male participants. The absorption dimension, which is the sub-dimension of being engaged in work, was found to be higher in female participants. A significant difference was found between gender variable and accounting education and absorption dimension. In line with the researches conducted in Turkey, when the relationship between genders of education, which has an important role in easily sustaining the life of a social individual, improving himself and ensuring that he lives in harmony and harmony, is examined, a significant difference has been found between them (Özaydınlık, 2014). Good education is fair education. Therefore, it is very important that gender is fair in education (Chisamya et al., 2012). Although there is no such study in the Republic of Northern Cyprus, the result of the research seems to support the literature. As a result of the studies conducted by Banihani et al., the relationship between work engagement and gender has not been investigated much in the literature and in order to clarify the relationship between them, more academic studies should be conducted according to the nature of the work done. In general, they assume that these two factors are independent of each other. This gender neutrality assumption is that the differences related to work engagement are individual and equally reflected in women and men (Tshilongamulenzhe and Takawira, 2015).

When the income level is examined in the study, it has been determined that the internal employability sub-dimension of job satisfaction, accounting education and perceived employability is higher in employees with an income above the minimum wage. Christian et al. (2011), in their study, in which they examined whether the income levels of the employees varied according to their professional knowledge levels, reported that the professional knowledge level of the employee and their income levels were correlated and that as the professional knowledge level of the employee increased, the income level increased in a harmonious manner. In their study examining the role of perceived employability and sociodemographic variables, Bal and Lub (2015) found that income level was related to perceived employability, and as the income level of the employee increased, both his perception of employability in the organization he was involved in and his thoughts about the possibility of being employed in a different organization increased. Karaman and Altunoğlu found a significant relationship between job satisfaction and wage in their study conducted in 2007. Moyes et al. (2008), as a result of their study on 3,600 members of accounting profession, found that men pay more attention to external characteristics such as high salaries and the opportunity to progress when the importance of the salary received according to gender difference is compared. In his study for India, Yadav (2017) found that the main motivation of education was the opportunities to stay in a job in employability, in other words, in the internal or external labor market, and that as competition increased, people tried to increase their education levels in order to be more equipped, and those who graduated from higher education had job opportunities in their fields within the first 6 months. When the literature is examined, it is seen that income level has a direct effect on the individual's perception of work life, the way the employee perceives his/her professional success changes as his/her income level increases, employees with high income level manage their career development more accurately than individuals with low income level and develop themselves in order to protect their job security (Ganu and Kogutu, 2014). The result of this study supports the literature and as Emmert and Taher stated in 1992, wage has been identified as one of the important factors affecting satisfaction.

In this study, it was found that individuals who did not have children had higher vigor and commitment dimensions, which are the sub-dimensions of engagement in work, compared to individuals who have children. When the relevant literature was examined, Macey and Schneider stated in a 2008 study that the individuals' engagement in work could not be fully expressed by the practitioners and researchers, but that it was related to the private life of the individuals. Although it was not determined in the study that marital status had an effect on job stress, being engaged in work and job satisfaction, as a result of the studies in the literature, it was found that marital status and having children negatively affected being engaged in work (Esen, 2011). In Ertemli 2011, according to the results of the research examining the relationship between the concept of family work and work family conflicts, it was found that the attraction levels of the employees differed according to their marital status, their own age, having children and the age of the children. When the title variable was examined in the study, job satisfaction was found to be higher in participants with A authorization certificate (authorized financial consultant and auditor) and vigor dimension, which is the sub-dimension of engagement in work, was found to be higher in participants with B authorization certificate(authorized accountant). In his study, Karaman (2018) found that one of the important factors affecting job satisfaction was the duration of experience of the work done, and he found that the job satisfaction of the employees with longer working time varied according to the people with less working time, and as the duration of work experience increased, the level of job satisfaction increased, and he concluded that the work done for a long time contributed to adaptation to the work and job satisfaction. In the study, the job satisfaction of people with A authorization certificate (authorized financial advisor and auditor) was found to be higher. Accountants holding A authorization certificate are required to have worked as B Authorized Accountant for at least 10 years or to have an internationally recognized equivalent authorization certificate or to have an internationally high reputation certificate (such as ACCA-The Association of Chartered Certified Accountant, ACA-Associate Chartered Accountant) among other conditions. In this context, even if it is considered that the duration of work experience in this profession is longer for the members of the profession with A authority (authorized

financial advisor and auditor), it is seen that there is no study that fully supports this finding (Özbirecikli et al., 2018; Karaman, 2018). In 1990, Gregson found that job satisfaction tended to increase as the duration of work experience increased, in a study with the participation of 311 authorized accountants. It is thought that the competences and limits of employees may be effective in evaluating themselves as adequate or inadequate, which also affects professional knowledge, equipment and job satisfaction (Bayar and Öztürk, 2017).

In the study, as a result of the comparison of the mean scores of job stress, self-efficacy, job satisfaction, accounting education, accounting ethics mistakes and frauds, employability sub-dimensions and job engagement sub-dimensions according to the last education time received by the participants, self-efficacy was found to be high in the participants who received education 1-6 months ago, while job satisfaction was found to be higher in the employees who received education 6-12 months ago. In his study, Mercanlioğlu (2012) reported that vocational trainings are related to the job satisfaction levels of the employees and that the recent trainings motivate the employees more than the trainings received in the past and enable them to be satisfied and satisfied with the job. Soysal et al., (2017) state that vocational education contributes to the professional development of employees and increases the level of job satisfaction by perceiving themselves as more equipped, sufficient and successful.

In the study, it was found that there was a negative significant relationship between job stress and job satisfaction, vigor and commitment dimension, and job satisfaction, vigor and commitment sub-dimension levels decreased as the level of job stress in employees increased. When the literature is examined, it is seen that the job stress experienced by the employees due to individual and organizational reasons decreases job satisfaction due to the negative effects on the employees (Bayar and Öztürk, 2017). Ahsan at al. In his study conducted in 2009, he examined the factors affecting job satisfaction and reported that job stress had a direct and negative effect on job satisfaction. He states that members of accounting profession operate in a business environment where the costs of mistakes made are very high, this creates a

high level of stress in employees and therefore they are less satisfied with their jobs (Tekin and Deniz, 2019). Studies have revealed that the working lives of employees struggling for wealth, especially in sectors where competition is intense, are stressful and dynamic, and that with the increasing level of stress, people reduce their levels of adoption, energetic, vigorous feeling and commitment to their work (Moura et al., 2014; De Meis et al., 2003).

In the study, it was determined that there was a positive significant relationship between self-efficacy and job satisfaction, accounting education, external employability, internal employability, vigor dimension, commitment and absorption dimension. In the studies conducted, it was reported that self-efficacy level and satisfaction were related to the employees, and that the job satisfaction of the employees with high self-belief and judgment regarding the capacity of the employees to organize and successfully perform the activities required to reveal a certain performance was higher than the employees with low self-belief and judgment (Klassen and Chiu, 2010; Açıklın, 2011). Studies in the literature evaluate job satisfaction of individuals as an important organizational variable and self-efficacy as a critical individual quality and state that self-efficacy perception positively affects employee performance, employees with high self-efficacy have higher performance and therefore their job satisfaction levels are high and their intention to quit is lower (Lai and Chen, 2012; Yener and Demirtaş, 2018). Yakın and Erdil (2012), in their study with 161 authorized accountants (Certified Chartered Accountants), found that there is a significant and positive relationship between job satisfaction and job age of accountants and a significant relationship between self-efficacy and job satisfaction.

Moè et al. conducted a study with 399 teachers in 2010 and found a significant and positive relationship between self-efficacy and job satisfaction. In the study conducted by Bekci et al. with 193 members of accounting profession in 2019, it was investigated whether there was a relationship between job stress levels and turnover intentions and a significant relationship was found between them. In addition, according to research, it has been revealed that the levels of conflict and turnover intention of female employees are significantly higher than male employees (Yavuz and Akça, 2018). In the

researches conducted, it has been stated that low self-efficacy of the employees of the organization decreases the level of employment and studies that can increase their self-efficacy in terms of the benefit of the organization should be conducted (Durmaz and Ören, 2017). In the literature, it has been stated that self-reliance increases the success levels of individuals and not only gains knowledge about a certain subject with the education received in today's education, but also increases one's belief in oneself and self-confidence and personal capacity. The results of the study support this information in the literature (Zimmerman, 1995).

In the study conducted, it was found that there was a positive significant relationship with job satisfaction and accounting education level, job engagement and employability. Gürbüz(2011) found that there was a positive relationship between job satisfaction and job satisfaction in his study conducted with 600 employees, therefore, he recommended that it would be appropriate to improve the working conditions in parallel with increasing the education levels of employers. According to the literature, it was concluded that employability perception had a significant relationship with job satisfaction and also affected job engagement (Yousaf and Sanders, 2012). As a result of the researches conducted, it was found that there was a strong and positive relationship between job satisfaction and being engaged in work, and job satisfaction was the main driving force of job commitment (Karanika-Murray et al., 2015; Garg et al., 2018).

In the study, a significant positive relationship has been found out between perceived employability and work engagement and accounting education. When the literature was examined, it was found that employability was related to education (Robinson, 2000). Andrews and Higson(2008), in their study on 142 new university graduates, found that especially students who completed the internship had higher employability.

In this study, it was determined that vigor and commitment dimension and self-efficacy play a mediating role in the relationship between job stress and job satisfaction. Salanova et al. also found a positive relationship between self-efficacy and work engagement in 2011. In the researches, it has been

concluded that job satisfaction will increase if a positive change in self-efficacy level is achieved. When the literature is examined, Demirel aimed to investigate the mediating role of being engaged in the relationship between occupational stress and job satisfaction in his study titled "The Effect of Occupational Stress on Job Satisfaction" in 2013, and according to the research findings, it was stated that the job stress of employees who could not be engaged in work increased and therefore, being engaged was a mediating role. In Esen's 2011 study titled 'Attraction of Employees to the Organization', it was found that attraction to work played a major role in job stress and job satisfaction. Malekiha and Abedi examined demographic characteristics and the role of happiness in engaging in work in their research conducted in 2014. He stated that being engaged in work has a role in work stress (Özer et al., 2014).

CHAPTER 6

CONCLUSION AND RECOMMENDATIONS

In today's business world, where competition is increasing, employees are one of the important elements for businesses to succeed and gain competitive advantage. Therefore, determining the factors affecting the work performance of employees and increasing their satisfaction levels and productivity directly affect the work areas in which the enterprises operate and the quality of work and life of the individual. When these concepts are evaluated in terms of members of accounting profession, no different situation is encountered. Due to factors such as the dynamic and stressful business lives of the accountants, the problems of the profession in general, customer expectations, unfair competition environment and the inability of the work to eliminate mistakes, the need to work excessive overtime during the tax season, there are many factors affecting the business performance of the accountants and this situation poses a serious threat to the levels of engagement of the accountants.

In this study, it has been determined that the factors affecting the members of accounting profession performance that are related to socio-demographic variables such as gender and having children. It has been observed that the level of engagement in work is associated with socio-demographic variables such as gender and having children, and the absorption dimension is higher in female participants. It was revealed that there was a relationship between the professional title and education level of the participants and job satisfaction. In the literature, a positive relationship has been found out between job satisfaction and education level. As a result, it is argued that new methods should be found to increase the education level of individuals and improve

themselves (Gürbüz, 2011). In the study, self-efficacy was found to be effective on perceived employability and engagement in work. In the researches conducted, self-efficacy and engagement in work were found to affect job satisfaction. In a study conducted by Arslan, and Demir (2017), a significant positive relationship was found between job satisfaction and being engaged in work. Again, when we look at the literature, it is seen that there is a significant relationship between income level and job satisfaction, which is a result of the study. In the study conducted by Türkoğlu in 2011, those on organizational commitment, organizational communication and income level on job satisfaction were investigated and a positive relationship was found between them. In the study, a significant relationship was found with the vigor and commitment dimension, which is the sub-dimensions of job satisfaction and self-efficacy and work engagement at 61 years of age and older. According to the findings in the literature, job satisfaction is generally thought to have increased in direct proportion to age. However, there are convincing arguments and some empirical evidence that the relationship is in the form of U, decreases from a moderate level in the early years of employment and then increases steadily until retirement (Clark et al., 1993). Looking at the literature, as in other studies, older employees have been found to be more easily engaged in their work than younger colleagues (Haley et al., 2013). In this study, it also supports and is consistent with other studies showing that job satisfaction has an inverse relationship with job stress. As in the literature, there is a negative relationship between self-efficacy and work stress (Azman et al., 2015 ; Singh et al., 2009). Finally, as seen in the study conducted by Salahudin et al. (2016), it was seen that the vigor and commitment dimension of being engaged in work played a mediating role in the relationship between job stress and job satisfaction, and that the work stress of employees who could not be engaged in work increased and therefore being engaged in work was a mediating role. Although there are many studies in the literature especially on the service sector of the society, there are not enough studies on accounting professionals, which is one of the basic elements of the economy. There are studies on the accountancy profession, but there is not enough research on how members of the profession perceive their own professional roles directly. In this respect, the results of these and similar future

researches will be useful in terms of reviewing members of accounting profession' perceptions of their professional roles.

One of the most important limitations of this research is that it was carried out only on 201 members of accounting profession operating in TRNC. For this reason, it is recommended to conduct researches that examine the whole of the wider society. The government is recommended to produce solutions for the psychological effects of employees on individuals from their work lives and their results in this direction, to develop policies and to develop public health programs together with economic solution packages. In this way, it can enable employees to do the current job better, in other words, to engage in work by increasing their self-efficacy and motivation and making them feel better and valuable. In addition, it can also be seen as an appropriate method for the state to concentrate on the online system, which will lead to faster business progress, especially for accountants to save time and ensure the speed of money flow while fulfilling their business obligations such as tax. In addition, the Chamber of Accountants, in cooperation with experienced accountants, can organize vocational education programs so that newly appointed accounting practitioners can learn how to cope with possible problems in the face of urgent problems, these practitioners can keep themselves up-to-date and thus increase employability, and can also establish an emergency on-line call system. In addition to all these, it is recommended to organize platforms that cover accounting, business, finance and all related fields, including academicians, businessmen and people in different sectors, as well as those in different branches of the state, which address the crises caused by Covid-19 that shakes the whole world and possible measures to be taken.

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ANNEXES

ANNEX 1

INFORMATION FORM

The aim of this research is to measure and evaluate the relationship between job stress and engagement of members of accounting profession in TRNC and to analyse factors such as job satisfaction, self-efficacy, employability, accounting education level and accounting mistakes and frauds that may affect the power and direction of the relationship between these variables. In this study, we presented you a socio-demographic information form and a number of scales. The first part of the form contains questions about your gender, age, educational status, income level, professional characteristics, etc. In the second part, we included 7 statements to determine your views on "job stress", in the third part, 10 statements to determine your views on "self-efficacy", in the fourth part, 9 statements to determine your views on "being engaged in work", in the fifth part, 20 statements to determine your views on "Job Satisfaction", in the sixth part, 16 statements to determine your views on "perceived employability", in the seventh part, 18 statements to determine your views on "accounting education", and finally in the eighth part, 7 statements to determine your views on "Accounting Ethics, Errors and Fraud".

In the research, group results will be evaluated, not individual results. Since the information you provide will only be used for scientific research purposes, you do not need to write your name. Your responses will remain strictly confidential and will not be shared with anyone other than the research team. The data collected during this study will only be used for academic research purposes and will only be presented in national/international academic meetings and/or publications.

There are no right or wrong answers to the questions you are asked. Answering questions, reading them all, leaving them blank, being sincere and honest is very important for the research results and will contribute to the reliability of the research.

As noted earlier, your responses to the scales and interviews will remain strictly confidential. If you have any complaints, opinions or questions about the study, please do not hesitate to contact the researcher of this study (email: guzide.atai@emu.edu.tr).

Thank you again for your participation.

Güzide Atai

ANNEX 2

INFORMED CONSENT

The aim of this study is to measure and evaluate the relationship between job stress and engagement of members of accounting profession in TRNC and to examine in detail factors such as job satisfaction, self-efficacy, employability, accounting education level and accounting mistakes and frauds that may affect the power and direction of the relationship between these variables.

The questionnaire was conducted for purely scientific purposes. Your credentials will not be included in the survey form. Your information will be strictly confidential. The data obtained from the study will be used only as statistical data. Giving your answers sincerely and accurately will ensure that these survey results are used as useful information for the community.

Your phone number is requested for the purpose of inspecting the questionnaire and determining that the questionnaire has been applied.

Thank you very much for your help.

Güzide Atai

I have read all of the information above in detail and have approved the implementation of the survey.

Phone:

Signature:

ANNEX 3

SOCIO-DEMOGRAPHIC INFORMATION FORM

| | | |
|--|--|--|
| 1. What is your gender? | (1) Female | (2) Male |
| 2. What is your age? | (1) 20 – 30 (3) 41-50 (5) 61 and above | (2) 31 – 40 (4) 51 – 60 |
| 3. Your Monthly Income (Average) | (1) Minimum wage | (2) Above minimum wage |
| 4. Educational Status | (1) High school (3) Bachelor's degree | (2) Associate's degree (4) Postgraduate |
| 5. Marital Status | (1) Single | (2) Married |
| 6. Your Title as a Professional Accountant | (1) Accountant - auditor with A Authorization Certificate | (2) Accountant - auditor with B Authorization Certificate (3) I do not have a title |
| 7. Professional Experience | (1) Less than 1 year (3) 2 – 5 years (5) 11 – 15 years | (2) 1-2 years (4) 6 – 10 years (6) 16 years and above |
| 8. Recent training time received on accounting | (1) 1-6 months ago (3)12-24 months ago | (2) 6-12 months ago (4)24 months and above |
| | | |

ANNEX 4

WORK STRESS

| Item No | In this section, there are statements aimed at determining your opinions about “ work stress of accountants ”. Please read and evaluate the following statements and mark only one option (X) on the right that you find appropriate. | Strongly Disagree | Disagree | Undecided | Agree | Strongly Agree |
|---------|---|-------------------|----------|-----------|-------|----------------|
| 1 | My job tends to directly affect my health | 1 | 2 | 3 | 4 | 5 |
| 2 | I work under a lot of stress. | 1 | 2 | 3 | 4 | 5 |
| 3 | I feel nervous about my job | 1 | 2 | 3 | 4 | 5 |
| 4 | My health would probably be better if I worked in a different job | 1 | 2 | 3 | 4 | 5 |
| 5 | Problems with my work cause me to have trouble sleeping | 1 | 2 | 3 | 4 | 5 |
| 6 | I feel nervous before meetings at my company | 1 | 2 | 3 | 4 | 5 |
| 7 | Although I do other things when I am at home, I often think about things related to my work | 1 | 2 | 3 | 4 | 5 |

ANNEX 5

SELF-EFFICACY

| Item No | In this section, there are statements aimed at determining your opinions about “ the self-efficacy of accountants ”. Please read and evaluate the following statements and mark only one option (X) on the right that you find appropriate. | Definitely not true | Not true. | Neither true nor false | Truer | Completely true |
|---------|---|---------------------|-----------|------------------------|-------|-----------------|
| 1 | I know what to do when I encounter a new situation. | 1 | 2 | 3 | 4 | 5 |
| 2 | I always know how to behave in unexpected situations. | 1 | 2 | 3 | 4 | 5 |
| 3 | I find ways and remedies to make myself accepted when I am opposed. | 1 | 2 | 3 | 4 | 5 |
| 4 | No matter what, I will get over it. | 1 | 2 | 3 | 4 | 5 |
| 5 | I always manage to solve power problems if I try. | 1 | 2 | 3 | 4 | 5 |
| 6 | It is not difficult for me to realize my designs and achieve my goals. | 1 | 2 | 3 | 4 | 5 |
| 7 | When I encounter a problem, I have many ideas about how to handle it. | 1 | 2 | 3 | 4 | 5 |
| 8 | I accept difficulties in cold blood because I can always rely on my abilities. | 1 | 2 | 3 | 4 | 5 |
| 9 | I think I can handle the sudden events. | 1 | 2 | 3 | 4 | 5 |
| 10 | I have a solution to every problem. | 1 | 2 | 3 | 4 | 5 |

ANNEX 6

BEING ENGAGED IN WORK

| Item No | In this section, there are statements aimed at determining your views on " being engaged in work ". Please read and evaluate the following statements and mark only one option (X) on the right that you find appropriate. | Never | Almost None (Several times or less in a | Rarely (Once or less in a month) | Occasionally (Several times in a month) | Frequently (Once a week) | Very Frequent (Several times a week) | Always (Every day) |
|---------|--|-------|---|----------------------------------|---|--------------------------|--------------------------------------|--------------------|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | I feel energetic doing my job | 0 | 1 | 2 | 3 | 4 | 5 | 6 |
| 2 | I feel strong and vigorous at work | 0 | 1 | 2 | 3 | 4 | 5 | 6 |
| 3 | I wake up in the morning and I want to go to work. | 0 | 1 | 2 | 3 | 4 | 5 | 6 |
| 4 | My work gives me enthusiasm. | 0 | 1 | 2 | 3 | 4 | 5 | 6 |
| 5 | My work inspires me. | 0 | 1 | 2 | 3 | 4 | 5 | 6 |
| 6 | I am proud of what I do. | 0 | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | I feel happy when I work hard. | 0 | 1 | 2 | 3 | 4 | 5 | 6 |
| 8 | I get caught up in work | 0 | 1 | 2 | 3 | 4 | 5 | 6 |
| 9 | I get carried away when I am working. | 0 | 1 | 2 | 3 | 4 | 5 | 6 |

ANNEX 7

JOB SATISFACTION

| Item No | This section contains statements to determine your views on " Job Satisfaction ". Please read and evaluate the following statements and mark only one option (X) on the right that you find appropriate. | Very Dissatisfied | Dissatisfied | Neutral | Satisfied | Very Satisfied |
|---------|--|-------------------|--------------|---------|-----------|----------------|
| 1 | In terms of keeping me busy at all times | | | | | |
| 2 | In terms of having the opportunity to work independently | | | | | |
| 3 | In terms of allowing him/her to do different things occasionally | | | | | |
| 4 | In terms of giving me the chance to be a 'respectable person' in society | | | | | |
| 5 | In terms of managing the persons under his/her command well | | | | | |
| 6 | In terms of the manager's decision-making ability | | | | | |
| 7 | In terms of giving me the chance to carry a conscientious responsibility | | | | | |
| 8 | In terms of providing me with a fixed job | | | | | |
| 9 | In terms of allowing you to do something for others | | | | | |
| 10 | In terms of giving people the opportunity to tell them what to do | | | | | |
| 11 | In terms of giving me a chance to do something with my personal abilities | | | | | |
| 12 | In terms of implementing the decisions taken regarding my work | | | | | |
| 13 | In terms of my salary for the work I do | | | | | |
| 14 | In terms of having the opportunity to be promoted | | | | | |
| 15 | In terms of allowing me to easily implement my own ideas or decisions | | | | | |
| 16 | In terms of physical conditions of the workplace | | | | | |
| 17 | In terms of colleagues getting along with each other | | | | | |
| 18 | In terms of being appreciated for the work I do | | | | | |
| 19 | In terms of my sense of success in return for the work I do | | | | | |
| 20 | In terms of allowing me to use my own methods while doing my profession | | | | | |

ANNEX 8

PERCEIVED EMPLOYABILITY

| Item No | This section contains statements to determine your views on "Perceived employability of accountants". Please read and evaluate the following statements and mark only one option (X) on the right that you find appropriate. | Totally disagree | Disagree | Undecided | Agree | Strongly agree |
|---------|---|------------------|----------|-----------|-------|----------------|
| 1 | Since my employer values my personal contributions, I have good expectations for the business I work for. | 1 | 2 | 3 | 4 | 5 |
| 2 | Even if there are redundancies (shrinkage, mass layoffs, etc.) in this business, I am sure they will not fire me. | 1 | 2 | 3 | 4 | 5 |
| 3 | The relationships I have in this business help my career. | 1 | 2 | 3 | 4 | 5 |
| 4 | Although it is different from what I do now, I am aware of the career opportunities that arise in the business I work in. | 1 | 2 | 3 | 4 | 5 |
| 5 | The skills I have acquired in my current job can also be transferred to other professions. | 1 | 2 | 3 | 4 | 5 |
| 6 | I can improve myself to be employable in other businesses. | 1 | 2 | 3 | 4 | 5 |
| 7 | I can use my professional networks and business connections to develop my career. | 1 | 2 | 3 | 4 | 5 |
| 8 | Although it is quite different from what I do now, I know about opportunities outside this business. | 1 | 2 | 3 | 4 | 5 |
| 9 | I am respected by people at work who do the same job as me. | 1 | 2 | 3 | 4 | 5 |
| 10 | People who do the same work as me in this workplace are highly valued. | 1 | 2 | 3 | 4 | 5 |
| 11 | If I need it, I can easily find a job similar to my current job in a similar business. | 1 | 2 | 3 | 4 | 5 |
| 12 | People like me who do business in other businesses similar to the one I work in now are really in demand. | 1 | 2 | 3 | 4 | 5 |
| 13 | I can easily get a job similar to mine in almost any business. | 1 | 2 | 3 | 4 | 5 |
| 14 | Any person with similar qualifications (knowledge, skill, experience, etc.) is highly demanded by employers. | 1 | 2 | 3 | 4 | 5 |
| 15 | I can get any job that is relevant to my skills and experience. | 1 | 2 | 3 | 4 | 5 |
| 16 | People with similar experience with me are highly valued both in their own businesses and in other businesses in the sector. | 1 | 2 | 3 | 4 | 5 |

ANNEX 9

ACCOUNTING EDUCATION

| Item No | In this section, there are statements aimed at determining your opinions about " accounting education of accountants ". Please read and evaluate the following statements and mark only one option (X) on the right that you find appropriate. | Strongly Disagree | Disagree | Neither agree nor disagree | Agree | Strongly agree |
|---------|--|-------------------|----------|----------------------------|-------|----------------|
| 1 | My Knowledge of Uniform Chart of Accounts and Use is Sufficient | | | | | |
| 2 | My Knowledge about the preparation of the Basic Financial Statements and Additional Financial Statements is sufficient. | | | | | |
| 3 | My Knowledge about accounting procedures in private companies is sufficient. | | | | | |
| 4 | My Knowledge about Accounting Procedures in Capital Companies are Sufficient. | | | | | |
| 5 | My Knowledge is Sufficient to Know Cost Calculation Methods. | | | | | |
| 6 | My Knowledge of Calculating Production Costs is Sufficient. | | | | | |
| 7 | My Knowledge of Pricing Methods is Sufficient. | | | | | |
| 8 | My Knowledge of Budgeting Methods is Sufficient. | | | | | |
| 9 | My Knowledge about Internal Audit is Sufficient. | | | | | |
| 10 | My Knowledge about Independent External Audit is Sufficient. | | | | | |
| 11 | My Knowledge of Financial Analysis Techniques is Sufficient. | | | | | |
| 12 | My Knowledge of Interpreting Financial Analysis Results is Sufficient. | | | | | |
| 13 | My Knowledge about Computer Usage is Sufficient | | | | | |
| 14 | My Knowledge about Using Accounting Programs is Sufficient. | | | | | |
| 15 | My Knowledge of Differences and Reasons in the International Accounting System is Sufficient. | | | | | |
| 16 | My Knowledge of Country Accounting and Auditing Standards is Sufficient. | | | | | |
| 17 | My Knowledge of Income and Corporate Tax Laws is Sufficient. | | | | | |
| 18 | My Knowledge of Tax Procedure Law is Sufficient. | | | | | |

ANNEX 10

ACCOUNTING ETHICS, MISTAKES AND FRAUDS

| Item No | This section contains statements to determine your views on “ Accounting Ethics, mistakes and Frauds ”. Please read and evaluate the following statements and mark only one option (X) on the right that you find appropriate. | Strongly Disagree | Disagree | Floating | Agree | Strongly agree |
|---------|--|-------------------|----------|----------|-------|----------------|
| 1 | I think I am acting in accordance with the rules within the framework of professional ethics | | | | | |
| 2 | I have acted technically or in a way that does not comply with professional standards. | | | | | |
| 3 | Behaviors that do not comply with professional ethics and penalties imposed on those who take action are sufficient | | | | | |
| 4 | Regulatory studies conducted within the framework of professional ethics in the geographical region we live in are sufficient. | | | | | |
| 5 | Tax practices and tax rates are effective on mistakes and frauds | | | | | |
| 6 | If the audit is inadequate, this also has an effect on mistakes and frauds | | | | | |
| 7 | I have made numerical mistakes and transactions in the financial statements that will not affect the authenticity of the tables | | | | | |

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ETHICS COMMITTEE APPROVAL


YAKIN DOĞU ÜNİVERSİTESİ

BİLİMSEL ARAŞTIRMALAR ETİK

KURULU

04.02.2020

Sayın Güzide Atai

Bilimsel Araştırmalar Etik Kurulu'na yapmış olduğunuz YDÜ/SB/2020/553 proje numaralı ve **“Muhasebe Meslek Mensuplarının İşe Angaje Olmasını Etkileyen Faktörlerin Algılanışına Yönelik Bir Uygulama”** başlıklı proje önerisi kurulumuzca değerlendirilmiş olup, etik olarak uygun bulunmuştur. Bu yazı ile birlikte, başvuru formunuzda belirttiğiniz bilgilerin dışına çıkmamak suretiyle araştırmaya başlayabilirsiniz.

Doçent Doktor Direnç Kanol

Bilimsel Araştırmalar Etik Kurulu Raportörü

Direnç Kanol

Not: Eğer bir kuruma resmi bir kabul yazısı sunmak istiyorsanız, Yakın Doğu Üniversitesi Bilimsel Araştırmalar Etik Kurulu'na bu yazı ile başvurup, kurulun başkanının imzasını taşıyan resmi bir yazı temin edebilirsiniz.